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

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

|   | L              |                | 2014-15         |                              |                | 2             | 2014-15                  |             | SEPT 21, 2014                            |  |                | 2014-15              |             | OCT 31, 2014         | 2014          |
|---|----------------|----------------|-----------------|------------------------------|----------------|---------------|--------------------------|-------------|--|--|----------------|----------------------|-------------|----------------------|---------------|
|   |                |                | ADOPTED         |                              |                | 45 DA         | 45 DAY REVISION          |             | 400PT TO                                 |  | TNI TST        | 1ST INTERIM REVISION |             | \$ QB 7 TO           | Ø             |
|   |                | COTOCOTOCO     | BUDGET          | CINID INTO                   | CHOCATOR       |               | BUDGET<br>DESTRICTED TOT | TOTAL ELIND | 7 00 00 00 00 00 00 00 00 00 00 00 00 00 | IQN  | - Carolateadin | BUDGET               | TOTAL ELIND | AST IN EMILE         | ¥ 0           |
| Revenue Limit Sources                                       | 5 4            | -              | 370.038         | 84 554 932                   | 81 633 387     |               | 60                       | 82 003 425  | 200                                      | 5  | 69             | 389 893              | 82.320.761  | Ş                    | 277.236       |
| Federal Revention   | _              |                | 5 628 994       |                              | 5              | 31.003        |                          | 5.659.997   |  | ,  |                | 6.065.873            | 6.096.876   |                      | 436.879       |
| Other State Revenue   |                | 1,784,710      | 1,359,190       | 3,143,900                    | 2,547,835      | 835           | 1,359,190                | 3,907,025   | 8  |  | 2,584,872      | 3,069,041            | 5,653,913   | - K<br>+≷<br>- 64    | 746,888       |
| Local Revenue   |                | 300,937        | 6,966,809       | 7,267,746                    | 300,937        | 937           | 6089969                  | 7,267,746   |  |  | 617,483        | 7,251,694            | 7,869,177   |                      | 641.431       |
| Local Revenue - Interest                                    |                | 100,979        | •               | 100,979                      | 100,979        |               |                          | 100,979     |  |  | 100,979        | -                    | 100,979     |                      |               |
| TOTAL REVENUE   | e3             | 83,402,523 \$  | 14,325,031      | 97,727,554                   | \$ 84,614,141  | <del>69</del> | 14,325,031 \$            | 98,939,172  | \$ 1,211,518                             | s)   | 85,265,205 \$  | 16,776,501           | 102,041,706 | 3.                   | 102.534       |
| S H L L L L L L L L L L L L L L L L L L                     |                |                |                 | _                            |                |               |                          |             |  |  |                |                      |             |                      |               |
| Certificated Salaries                                       | 69             | 39.468.937 \$  | 9.050.376       | 48.519.313                   | \$ 39,468,937  | 937 \$        | 9.050.376 \$             | 48.519.313  | \$9                                      | 69   | 40.837.293 \$  | 9.232.922            | 50.070.215  |                      | 550.902       |
| Classified Salaries   | _              |                | 5,327,280       | 16,262,963                   |                | _             |                          | 16,262,963  |  | ٠  |                | 5,327,307            | 16,694,419  | 1.64                 | 431 456       |
| Employee Benefits   |                | 14,533,295     | 4,858,683       | 19,391,978                   | 14,844,646     | 646           | 4,858,683                | 19,703,329  | 13.35                                    |  | 15,067,261     | 5,056,637            | 20,123,898  |                      | 420,369       |
| Books & Supplies  |                | 4,947,830      | 2,158,369       | 7,106,199                    | 4,947,830      | 830           | 2,158,369                | 7,106,199   |  |  | 4,630,076      | 3,696,540            | 8,326,616   |                      | 1204          |
| Services & Other Expenses                                   |                | 4,487,265      | 2,291,340       | 6,778,606                    | 4,487,266      | 266           | 2,291,340                | 6,778,506   |  |  | 5,284,267      | 3,005,075            | 8,289,342   | 7:4°.                | 2,736         |
| Capital Outlay  |                | 129,657        | 5,690           | 135,347                      | 129,657        | 927           | 5,690                    | 135,347     |  |  | 229,446        | 650,581              | 880,027     |                      | 98 W          |
| Other Outgo/Indirect Costs                                  |                | 167,348        |                 | 288,577                      |                | _             | 121,229                  | 288,577     |  |  | 446,060        | 121,229              | 567,289     |                      | 278.772       |
| TOTAL EXPENDITURES  | ↔              | 74,670,016 \$  | , 23,812,967 \$ | 98,482,983                   | \$ 74,981,367  | 69            | 23,812,967 \$            | 98,794,334  | 230                                      | G  | 77,861,515 \$  | 27,090,291           | 104,951,806 | 6                    | 157.472       |
| Excess (Deficient) Revenue Over Expense                     | <del>(/)</del> | 8,732,507 \$   | (9,487,936)     | (755,429)                    | \$ 9,632,774   | 69            | (9,487,936) \$           | 144,838     | \$ 900,267                               | w  | 7,403,690 \$   | (10,313,790)         | (2,910,100) | 60<br>60<br>60<br>60 | (3,064,936)   |
| Other Financing Sources/Uses                                |                |                |                 |                              |                |               |                          |             |  |  |                |                      |             |                      |               |
| Interfund Transfers In & Out                                |                |                |                 |                              |                |               |                          |             |  | _  |                |                      |             |                      |               |
| Transfer In-Fund 17 Opt Out Wellness &                      | 69<br>02       | 32,743 \$      | ,               | 32,743                       | \$ 32,         | 32,743 \$     | 69                       | 32,743      | - Gag                                    | 69   | 32,743 \$      |                      | 32,743      | · M                  |               |
| Transfer Out - Opt Out Transfer                             |                | (121,718)      |                 | (121,718)                    | (121,718)      | 718)          | ı                        | (121,718)   | *****                                    |  | (121,718)      |                      | (121,718)   | lg.                  | v.,           |
| Contributions between Unres & Rest                          |                |                | 9,487,936       | ,                            |                | 936)          | 9,487,936                | •           | ····                                     |  | (9,521,699)    | 9,521,699            | ,           | .64                  |               |
| TOTAL OTHER FINANCING SOURCE                                | <del>e</del> ∌ | (9,576,911) \$ | 9,487,936 \$    | (88,975)                     | \$ (9,576,911) | 911) \$       | 9,487,936 \$             | (88,975)    |  | s,   | (9,610,674) \$ | 9,521,699            | (88,975)    | <b>.</b>             | .,            |
| Net Increase (Decrease) in Fund Balance                     | €9             | (844,404) \$   | '               | (844,404)                    | \$ 55,863      | \$ 23         | ٠,                       | 55,863      | \$ 900,267                               | s  | (2,206,984) \$ | (792,092)            | (2,999,076) | 86)                  | 984.020       |
|   | •              |                |                 | 200 000 2                    |                |               |                          | 7 200 000   |  | 6  | 9 000          | 200 000              | 2 200 000   |                      |               |
| BEGINNING FUND BALANCE                                      | æ              | 6,414,908      | Z80'Z8/         | 886'90Z'/                    | \$ 5,414,908   | #<br>2006     | # 760'76 <i>!</i>        | 666,002,1   | ()                                       | <b>.</b>                                     | 6,414,900      | 182,032              | 656,002,1   |                      |               |
| ENDING FUND BALANCE   | 69             | 5,570,504 \$   | 792,092         | 6,362,595                    | \$ 6,470,771   | 771 \$        | 792,092 \$               | 7,262,862   | \$ 900,267                               | 69   | 4,207,924 \$   | 0                    | 4,207,923   | 8                    | (020, 1920)   |
|   |                |                | COMPONENTS      | COMPONENTS OF ENDING FUND BA | D BALANCE      |               |                          |             |  |  |                |                      |             |                      |               |
|   | F              |                | 2014-15         | -                            |                | 2             | 2014-15                  |             |  |  |                | 2014-15              |             |                      |               |
| Description   |                | 4              | Nonspendable    |                              |                | Non           | Nonspendable             |             |  |  | Not            | Nonspendable         |             |                      |               |
| Revolving Cash  | ક્ક            | 43,650 \$      | ·               | 43,650                       | \$ 43,650      | 550           | <b>€</b>                 | 43,650      |  | €9   | 43,650 \$      | 1                    | 43,650      | \$9.                 |               |
| Stores Inventory  |                | 141,565        |                 | 141,565                      | 141,565        |               | r                        | 141,565     |  |  | 141,565        |                      | 141,565     |                      |               |
| :   | ,              |                | Assigned        |                              |                | ]             | Assigned                 | 000         |  |  |                | Assigned             |             |                      | 3             |
| State Teachers Retirement Increase                          | <b>69</b>      | 1,419,186 \$   |                 | 1,419,186                    | \$ 1,003,519   | ים<br>ה       | <del>,</del>             | 915,500,1   | 200                                      | e  | e<br>'         |                      | 1           | 5. 8                 |               |
| Donations, Mini-Grants, Site Funds                          |                |                | Restricted      |                              | 252,135        |               | Restricted               | 25, 255     | )<br>)                                   |  | oz.            | Restricted           | •           |                      |               |
| Restricted Program Balances                                 | 69             |                | 792.092 \$      | 792,092                      | \$             | \$            | 792,092 \$               | 792,092     | 6  | ↔  | •              | <del>59</del>        | 1           | \$ 3                 | 792,092)      |
|   |                | . =            | -               |                              |                | Uns           | Unassigned/              |             |  |  | 5 5            | Unassigned/          |             |                      |               |
| Donothing for Bondard Company                               | ď              | 2 052 220 4    | pospiido iddeii | 2 962 220                    | \$ 2971.561    | ₩.            | - Table India            | 2 971 561   | 1 PE 0                                   | 69   | 3.152.205 \$   |                      | 3.152.205   | 8)                   | 80.645        |
| Reserve for Economic Uncertainties Additional Board Reserve | <del>p</del>   |                | . ,             | 1,003,883                    |                |               | ( <u>,</u>               | 1,978,321   | 974,438                                  | <u>,                                    </u> |                |                      | 870,503     |                      | 7, (07, 97.0) |
| Unassigned/Unappropriated                                   |                |                | 1               |                              |                |               |                          | •           |  |  | •              |                      | ,           |                      |               |
| TOTAL FUND BALANCE  | es<br>E        | 5,570,504 \$   | 792,092 \$      | 6,362,595                    | \$ 6,470,771   | 771 \$        | 792,092 \$               | 7,262,862   | \$ 800,267                               | ¢9   | 4,207,924 \$   |                      | 4,207,924   | \$ 100               | (984,020)     |
|   |                | ı i            |                 |                              |                |               |                          |             |  | ÷  | - 1            |                      | 000 520 5   |                      |               |
| Additional Special Reserve Fund                             | es f           |                | , ,             | ļ                            | \$ 1,251,489   |               | - 60                     | 1,251,489   | (0)                                      | ±9 €   | 1,251,489 \$   |                      | 5 450 443   | 2 VAN 6              | 1,000         |
| COMBINED RESERVE FUND BALANCE                               | υ<br>Ε         | 6,821,993 \$   | 792,092         | 7,614,085                    | ı              | \$ 092        | 792,092 \$               | 6,514,351   | 300,207                                  | A  | 5,459,413      |                      | 5,455,415   | 7.7                  | (initial)     |

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

Expenditures Form 011 ~ Unrestricted General Fund Revenue &

### 2014-15 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

| Description Res  |      | bject<br>odes    | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|------|------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| A. REVENUES  |      |                  |                        |   |                        |                                 |                                  |                        |
| 1) LCFF Sources  | 8010 | 0-8099           | 81,184,894.00          | 81,930,868.00                             | 17,038,673.07          | 81,930,868.00                   | 0.00                             | 0.0%                   |
| 2) Federal Revenue   | 8100 | 0-8299           | 31,003.00              | 31,003.00                                 | 326.19                 | 31,003.00                       | 0.00                             | 0.0%                   |
| 3) Other State Revenue   | 8300 | 0-8599           | 1,784,710.00           | 2,584,871.78                              | 37,036.78              | 2,584,871.78                    | 0.00                             | 0.0%                   |
| 4) Other Local Revenue   | 8600 | 0-8799           | 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 | 0-1999           | 39,468,937.00          | 40,837,293.29                             | 13,263,113.68          | 40,837,293.29                   | 0.00                             | 0.0%                   |
| 2) Classified Salaries   | 2000 | 0-2999           | 10,935,683.00          | 11,367,111.83                             | 3,417,417.07           | 11,367,111.83                   | 0.00                             | 0.0%                   |
| 3) Employee Benefits   | 3000 | 0-3999           | 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 | 0-4999           | 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 | 0-5999           | 4,487,266.00           | 5,284,267.32                              | 1,777,883.63           | 5,284,267.32                    | 0.00                             | 0.0%                   |
| 6) Capital Outlay  | 6000 | 0-6999           | 129,657.00             | 229,445.91                                | 80,595.64              | 229,445.91                      | 0.00                             | 0.0%                   |
| Other Outgo (excluding Transfers of Indirect Costs)  |      | 0-7299<br>0-7499 | 509,446.00             | 788,158.61                                | 645,439.06             | 788,158.61                      | 0.00                             | 0.0%                   |
| 8) Other Outgo - Transfers of Indirect Costs   | 7300 | 0-7399           | (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<br>OVER EXPENDITURES BEFORE OTHER<br>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  |      |                  |                        |   |                        |                                 |                                  |                        |
| Interfund Transfers     a) Transfers In  | 8900 | 0-8929           | 32,743.00              | 32,743.00                                 | 0.00                   | 32,743.00                       | 0.00                             | 0.0%                   |
| b) Transfers Out   | 7600 | 0-7629           | 121,718.00             | 121,718.00                                | 0.00                   | 121,718.00                      | 0.00                             | 0.0%                   |
| Other Sources/Uses     a) Sources  | 8930 | 0-8979           | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| b) Uses  | 7630 | 0-7699           | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| 3) Contributions   | 8980 | 0-8999           | (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<br>Codes | Original Budget | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|-----------------|-----------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4) |                |                 | (844,404.00)    | (2,206,984.95)                            | (7,427,860.62)         | (2,206,984.95)                  |                                  |                        |
| F. FUND BALANCE, RESERVES                              |                |                 |                 |   |                        |                                 |                                  |                        |
| Beginning Fund Balance     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      |                |                 |                 |   | :<br>:<br>:            |                                 |                                  |                        |
| Revolving Cash   |                | 9711            | 43,650.00       | 43,650.00                                 |                        | 4 <u>3,65</u> 0.00              |                                  |                        |
| 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<br>Stabilization Arrangements             |                | 9750            | 0.00            | 0.00                                      |                        | 0.00                            |                                  |                        |
| Other Commitments d) Assigned                          |                | 9760            | 0.00            | 0.00                                      |                        | 0.00                            |                                  |                        |
| 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                    |                                  |                        |

1,003,882.75

9790

Unassigned/Unappropriated Amount

|   | Revenues,       | Expenditures, and Cl      | nanges in Fund Baland                     | e               |                                 |                                  |                        |
|---|-----------------|---------------------------|---|-----------------|---------------------------------|----------------------------------|------------------------|
| Description Resource Codes  | Object<br>Codes | Original Budget           | Board Approved<br>Operating Budget<br>(B) | Actuals To Date | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
| LCFF SOURCES  |                 |                           |   |                 | 1= 1                            | - \-/                            | <u>N- 1</u>            |
| 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                             | 0.09                   |
| 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                             | 0.09                   |
| State Aid - Prior Years   | 8019            | 0.00                      | 0.00                                      | 0.00            | 0.00                            | 0.00                             | 0.09                   |
| Tax Relief Subventions Homeowners' Exemptions   | 8021            | 211,391.00                | 209,365.00                                | (16.28)         | 209,365.00                      | 0.00                             | 0.09                   |
| Timber Yield Tax  | 8022            | 0.00                      | 0.00                                      | 0.00            | 0.00                            | 0.00                             | 0.09                   |
| Other Subventions/In-Lieu Taxes   | 8029            | 0.00                      | 0.00                                      | 0.00            | 0.00                            | 0.00                             | 0.09                   |
| County & District Taxes Secured Roll Taxes  | 90.44           | 12 828 054 00             | 04000 770 00                              | (00 007 70)     | 04.000 ===0.00                  |                                  |                        |
| Unsecured Roll Taxes  | 8041            | 22,838,054.00             | 24,063,776.00                             | (29,997.70)     | 24,063,776.00                   | 0.00                             | 0.0                    |
| Prior Years' Taxes  | 8042<br>8043    | 796,183.00                | 832,298.00                                | 632,914.15      | 832,298.00                      | 0.00                             | 0.0                    |
| Supplemental Taxes  | 8044            | (19,235.00)<br>602,816.00 |   | (1,609.92)      | (8,715.00)                      | 0.00                             | 0.0                    |
| Education Revenue Augmentation  | 0044            | 602,816.00                | 819,623.00                                | 157,523.82      | 819,623.00                      | 0.00                             | 0.0                    |
| Fund (ERAF)   | 8045            | (2,711,955.00)            | (2,861,741.00)                            | 0.00            | (2,861,741.00)                  | 0.00                             | 0.0                    |
| Community Redevelopment Funds<br>(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  | 5552            | 0.00                      | 0.00                                      |                 | 0.00                            | 0.00                             |                        |
| (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  | 0004            | 0.00                      | 0.00                                      |                 |                                 |                                  |                        |
| Transfers - Current Year All Other Transfers to Charles Schools in Linu of Present Toylog | 8091            | 0.00                      | 0.00                                      | 0.00            | 0.00                            | 0.00                             | 0.0                    |
| Transfers to Charter Schools in Lieu of Property Taxes Property Taxes Transfers           | 8096            | 0.00                      | 0.00                                      | 0.00            | 0.00                            | 0.00                             | 0.0                    |
| LCFF/Revenue Limit Transfers - Prior Years  | 8097            | 0.00                      | 0.00                                      | 0.00            | 0.00                            | 0.00                             | 0.0                    |
|   | 8099            | 0.00                      | 0.00                                      | 0.00            | 0.00                            | 0.00                             | 0.0                    |
| TOTAL, LCFF SOURCES EDERAL REVENUE  |                 | 81,184,894.00             | 81,930,868.00                             | 17,038,673.07   | 81,930,868.00                   | 0.00                             | 0.0                    |
| 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<br>Program 3025                                   | 8290            |                           |   |                 |                                 |                                  |                        |
| NCLB: Title II, Part A, Teacher Quality 4035  | 8290            |                           |   |                 |                                 |                                  |                        |

| Description  | Resource Codes           | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|--------------------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| NCLB: Title III, Immigration Education                                 |                          |                 |                        |   |                        |                                 |                                  |                        |
| Program  | 4201                     | 8290            |                        |   |                        |                                 |                                  |                        |
| NCLB: Title III, Limited English Proficient (LEP)<br>Student Program   | 4203                     | 8290            |                        |   |                        |                                 |                                  |                        |
| NCLB: Title V, Part B, Public Charter Schools<br>Grant Program (PCSGP) | 4610<br>3011-3020, 3026- | 8290            |                        |   |                        |                                 |                                  |                        |
| Other No Child Left Behind   | 3205, 4036-4126,<br>5510 | 8290            |                        |   |                        |                                 |                                  |                        |
| Vocational and Applied Technology Education                            | 3500-3699                | 8290            |                        |   |                        |                                 |                                  |                        |
| Safe and Drug Free Schools   | 3700-3799                | 8290            |                        |   |                        |                                 |                                  |                        |
| All Other Federal Revenue  | All Other                | 8290            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| TOTAL, FEDERAL REVENUE   |                          |                 | 31,003.00              | 31,003.00                                 | 326.19                 | 31,003.00                       | 0.00                             | 0.09                   |
| OTHER STATE REVENUE  |                          |                 |                        |   |                        |                                 |                                  |                        |
| Other State Apportionments   |                          |                 |                        | ·   |                        |                                 |                                  |                        |
| ROC/P Entitlement<br>Current Year                                      | 6355-6360                | 8311            |                        |   |                        |                                 |                                  |                        |
| Prior Years  | 6355-6360                | 8319            |                        |   |                        |                                 |                                  |                        |
| Special Education Master Plan<br>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                             | 0.09                   |
| 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 Materia                       | ıls                      | 8560            | 1,462,404.00           | 1,499,440.78                              | 37,036.78              | 1,499,440.78                    | 0.00                             | 0.09                   |
| Tax Relief Subventions<br>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                            |                                  |                        |
| Pass-Through Revenues from State Sources                               |                          | 8587            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| School Based Coordination Program                                      | 7250                     | 8590            |                        |   |                        |                                 |                                  |                        |
| After School Education and Safety (ASES)                               | 6010                     | 8590            |                        |   |                        | ļ                               |                                  |                        |
| 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            | į                      |   |                        |                                 |                                  |                        |
| School Community Violence<br>Prevention Grant                          | 7391                     | 8590            |                        |   |                        |                                 |                                  |                        |
| Quality Education Investment Act                                       | 7400                     | 8590            | ļ                      |   | -                      |                                 |                                  |                        |
| 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   | <del></del>              | 2000            | 1,784,710.00           | 2,584,871.78                              | 37,036.78              | 2,584,871.78                    | 0.00                             |                        |

| Description  | Resource Codes | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E)   | % Diff<br>(E/B)<br>(F) |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|--|------------------------|
| OTHER LOCAL REVENUE  |                |                 | <b></b>                | (-)                                       | , (G)                  | (5)                             | 3=/  |                        |
| 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                   |   |                        |                                 | į  |                        |
| Prior Years' Taxes   |                | 8617            |                        | 0.00                                      |                        | 0.00                            | }<br>1   |                        |
| Supplemental Taxes   |                | 8618            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | and the state of t |                        |
| Non-Ad Valorem Taxes   |                | 0010            | 0,00                   | 0.00                                      | 0.00                   | 0.00                            |  | ·                      |
| 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   | 0.09                   |
| Community Redevelopment Funds<br>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   | 0.09                   |
| Sale of Publications   |                | 8632            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00   | 0.09                   |
| Food Service Sales   |                | 8634            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00   | 0.09                   |
| 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   | 0.09                   |
| Fees and Contracts Adult Education Fees                        |                | 8671            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00   | 0.09                   |
| Non-Resident Students  |                | 8672            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00   | 0.09                   |
| Transportation Fees From Individuals                           |                | 8675            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00   | 0.09                   |
| 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  |                |                 | <u> </u>               |   | ,                      |                                 |  |                        |
| Plus: Misc Funds Non-LCFF (50%) Adjustn                        | nent           | 8691            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00   | 0.04                   |
| Pass-Through Revenues From Local Source                        |                | 8697            | 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  |                | 0701-0700       |                        | 0.00                                      | 0.00                   | 0.00                            | 0.00   | 0.0                    |
| From Districts or Charter Schools                              | 6500           | 8791            |                        | i   |                        |                                 |  |                        |
| From County Offices  | 6500           | 8792            |                        |   |                        | -                               |  |                        |
| From JPAs  | 6500           | 8793            |                        |   |                        |                                 |  |                        |
| ROC/P Transfers<br>From Districts or Charter Schools           | 6360           | 8791            |                        |   |                        |                                 |  | <br>                   |
| From County Offices  | 6360           | 8792            |                        | !   | ı                      | :                               |  | ř.                     |
| From JPAs  | 6360           | 8793            |                        | <u> </u>                                  |                        |                                 |  | <u> </u>               |
| 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                    |
|  |                |                 | 1                      | I   | :                      |                                 |  |                        |

| Description Resource Codes                                      | Object<br>Codes | Original Budget<br>(A)     | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C)    | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(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   |                 |                            |   |                           |                                 |                                  | ı                      |
| STRS  | 3101-3102       | 3,321,410.00               | 3,597,870.37                              | 1,166,938.91              | 3,597,870.37                    | 0.00                             | 0.0%                   |
| PER\$   | 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                             | 0.09                   |
| 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                             | 0.09                   |
| Dues and Memberships  | 5300            | 19,079.00                  | 25,924.00                                 | 23,896.90                 | 25,924.00                       | 0.00                             | 0.09                   |
| Insurance   | 5400-5450       | 527,002.00                 | 513,478.41                                | 439,786.33                | 513,478.41                      | 0.00                             | 0.09                   |
| Operations and Housekeeping Services                            | 5500            | 2,672,326.00               | 3,271,159.82                              | 958,696.06                | 3,271,159.82                    | 0.00                             | 0.09                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements       | 5600            | 523,366.00                 | 834,365.33                                | 204,521.34                | 834,365.33                      | 0.00                             | i<br>0.0%              |
| Transfers of Direct Costs                                       | 5710            | (137,094.00)               | (143,549.29)                              | (120,192.49)              | (143,549.29)                    | 0.00                             | 0.09                   |
| 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<br>Operating Expenditures  | 5800            |                            |   |                           |                                 |                                  |                        |
| , - ,   |                 | 1,158,684.00               |   | 209,839.17                | 1,067,034.34                    | 0.00                             | 0.09                   |
| Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | 5900            | 126,909.00<br>4,487,266.00 | 135,834.61<br>5,284,267.32                | 85,557.25<br>1,777,883.63 | 135,834.61 :<br>5,284,267.32    | 0.00                             | 0.09                   |

| Description R  | tesource Codes  | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|-----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| CAPITAL OUTLAY   |                 | -               |                        |   | 1.1                    | 1,                              |                                  |                        |
| 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<br>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)          |                 |                        |   | -                      |                                 | 1                                | 310 %                  |
| Tuition<br>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<br>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 Apportion<br>To Districts or Charter Schools          | nments<br>6500  | 7221            |                        |   |                        |                                 |                                  |                        |
| To County Offices  | 6500            | 7222            |                        |   | ·                      |                                 | 1                                |                        |
| 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<br>Debt Service - Interest  |                 | 7438            | 37,605.00              | 37,604.45                                 | 25 <b>,4</b> 30.11     | 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 I   | Indirect Costs) |                 | 509,446.00             | 788,158.61                                | 645,439.06             | 788,158.61                      | 0.00                             | 0.0%                   |
| OTHER OUTGO - TRANSFERS OF INDIRECT CO   | STS             |                 |                        |   |                        |                                 |                                  |                        |
| 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 INDI   | RECT 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%                   |

|   |                |                 |                        | Board Approved                            |                        | Projected Vons                  | Difference                       | e/. Diff               |
|---|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Description   | Resource Codes | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
| NTERFUND 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<br>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                                 |                |                 |                        |   | ,                      |                                 | 5.55                             | 2.07.                  |
| 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<br>·       | 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                             | 0.09                   |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |                 | 121,718.00             | 121,718.00                                | 0.00                   | 121,718.00                      | 0.00                             | 0.09                   |
| THER 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-<br>Purchase of Land/Buildings |                | 8953            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other Sources   |                |                 |                        |   |                        |                                 |                                  | 0,07                   |
| Transfers from Funds of<br>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                             | 0.00                   |
| 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                             | 0.0%                   |
| USES  |                |                 |                        |   |                        |                                 |                                  | ·                      |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs      |                | 7651            | 0.00                   | 0.00                                      | 5.00                   | 2.00                            | 0.00                             | 2.50                   |
| All Other Financing Uses                                |                | 7699            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| (d) TOTAL, USES   |                | 7099            | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.09                   |
| CONTRIBUTIONS   |                |                 |                        | V.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.03                   |
| Contributions from Unrestricted Revenues                |                | 8980            | (9,487,936.00)         | (9,521,698.87)                            | 0.00                   | (9,521,698.87)                  | 0.00                             | 0.09                   |
| Contributions from Restricted Revenues                  |                | 8990            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| (e) TOTAL, CONTRIBUTIONS                                |                |                 | (9,487,936.00)         |   | [                      | (9,521,698.87)                  | 0.00                             | 0.0%                   |
| TOTAL, OTHER FINANCING SOURCES/USES                     |                |                 |                        |   | <u> </u>               |                                 |                                  |                        |

| Description Res  |    | Object<br>Codes      | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----|----------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| A. REVENUES  |    |                      |                        |   |                        |                                 |                                  | ·                      |
| 1) LCFF Sources  | 80 | 010-8099             | 370,038.00             | 389,893.00                                | 0.00                   | 389,893.00                      | 0.00                             | 0.0%                   |
| 2) Federal Revenue   | 81 | 100-8299             | 5,628,994.00           | 6,065,872.75                              | 604,997.13             | 6,065,872.75                    | 0.00                             | 0.0%                   |
| 3) Other State Revenue   | 83 | 300-8599             | 1,359,190.00           | 3,069,041.48                              | 2,009,176.48           | 3,069,041.48                    | 0.00                             | 0.0%                   |
| 4) Other Local Revenue   | 86 | 600-8799             | 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   | 10 | 000-1999             | 9,050,376.00           | 9,232,921.65                              | 3,120,006.27           | 9,232,921.65                    | 0.00                             | 0.0%                   |
| 2) Classified Salaries   | 20 | 000-2999             | 5,327,280.00           | 5,327,306.66                              | 1,564,951.30           | 5,327,306.66                    | 0.00                             | 0.0%                   |
| 3) Employee Benefits   | 30 | 000-3999             | 4,858,683.00           | 5,056,637.24                              | 1,219,630.41           | 5,056,637.24                    | 0.00                             | 0.0%                   |
| 4) Books and Supplies  | 40 | 000-4999             | 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   | 50 | 000-5999             | 2,291,340.00           | 3,005,075.36                              | 377,854.64             | 3,005,075.36                    | 0.00                             | 0.0%                   |
| 6) Capital Outlay  | 60 | 000-6999             | 5,690.00               | 650,581.36                                | 23,119.10              | 650,581.36                      | 0.00                             | 0.0%                   |
| Other Outgo (excluding Transfers of Indirect Costs)  |    | 100-7299<br>400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| 8) Other Outgo - Transfers of Indirect Costs   | 73 | 300-7399             | 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<br>OVER EXPENDITURES BEFORE OTHER<br>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  |    |                      |                        |   |                        |                                 |                                  |                        |
| Interfund Transfers     a) Transfers In  | 89 | 900-8929             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| b) Transfers Out   | 76 | 600-7629             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| 2) Other Sources/Uses     a) Sources   | 89 | 930-8979             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| b) Uses  | 76 | 630-7699             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| 3) Contributions   | 89 | 980-8999             | 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                    |                                  |                        |

# 2014-15 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

|  |                | 0/:1            |                     | Board Approved          |                        | Projected Year | Difference         | % Diff       |
|--|----------------|-----------------|---------------------|-------------------------|------------------------|----------------|--------------------|--------------|
| Description  | Resource Codes | Object<br>Codes | Original Budget (A) | Operating Budget<br>(B) | Actuals To Date<br>(C) | Totals<br>(D)  | (Col B & D)<br>(E) | (E/B)<br>(F) |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4) |                |                 | 0.00                | (792,091.66)            | (2,224,555.81)         | (792,091.66)   |                    |              |
| F. FUND BALANCE, RESERVES                              |                |                 |                     |                         |                        |                |                    |              |
| 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<br>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<br>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<br>Codes | Original Budget | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D)       | Difference<br>(Col B & D)<br>(E)           | % Diff<br>(E/B)<br>(F) |
|--|-----------------|-----------------|---|------------------------|---------------------------------------|--|------------------------|
| LCFF SOURCES   |                 |                 |   |                        | 1                                     | <b>,</b> =,                                |                        |
| 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                                  | 1  |                        |
| Prior Years' Taxes   | 8043            | 0.00            |   |                        | 0.00                                  |  |                        |
| Supplemental Taxes   | 8044            | 0.00            | 0.00                                      | 0.00                   | 0.00                                  |  |                        |
| Education Revenue Augmentation   | 0044            | 0.00            | 0.00                                      | 0.00                   | 0.00                                  |  |                        |
| Fund (ERAF)  | 8045            | 0.00            | 0.00                                      | 0.00                   | 0.00                                  |  |                        |
| Community Redevelopment Funds<br>(SB 617/699/1992)                     | 8047            | 0.00            | 0.00                                      | 0.00                   | 0.00                                  |  |                        |
| Penalties and Interest from<br>Delinquent Taxes                        | 8048            | 0.00            | 0.00                                      | 0.00                   | 0.00                                  | 1. E p 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 |                        |
| Miscellaneous Funds (EC 41604)<br>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<br>(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   |                 |                 |   |                        | · · · · · · · · · · · · · · · · · · · |  | ,24 19                 |
| Transfers - Current Year All Other                                     | 8091            | 0.00            | 0.00                                      | 0.00_                  | 0.00                                  | 0.00                                       | 0.09                   |
| Transfers to Charter Schools in Lieu of Property Taxes                 | 8096            | 0.00            | 0.00                                      | 0.00                   | 0,00                                  | <u> </u>                                   | <del></del>            |
| 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                                       | 0.0%                   |
| TOTAL, LCFF SOURCES FEDERAL REVENUE                                    |                 | 370,038.00      | 389,893.00                                | 0.00                   | 389,893.00                            | 0.00                                       | 0.0%                   |
|  |                 |                 |   |                        |                                       |  |                        |
| Maintenance and Operations   | 8110            | 0.00            | 0.00                                      | 0.00                   | 0.00                                  | 0.00                                       | 0.09                   |
| Special Education Entitlement  | 8181            | 2,015,490.00    | 2,015,490.00                              | 0.00                   | 2,015,490.00                          | 0.00                                       | 0.09                   |
| Special Education Discretionary Grants                                 | 8182            | 436,982.00      | 1   | 0.00                   | 559,982.00                            | 0.00                                       | 0.09                   |
| Child Nutrition Programs  Forest Reserve Funds                         | 8220            | 0.00            | : ' ' ' ' ' ' ' ' ' ' ' '                 | 0.00                   | 0.00                                  | 0.00                                       | 0.09                   |
| Flood Control Funds  | 8260<br>8270    | 0.00            | <u>.</u>                                  |                        | 0.00                                  |  |                        |
| Wildlife Reserve Funds   | 8270<br>8280    | 0.00            | i   | 0.00                   | 0.00                                  |  |                        |
| FEMA   | 8280<br>8281    | 0.00            | 0.00                                      | 0.00                   | 0.00                                  | 0.55                                       |                        |
| Interagency Contracts Between LEAs                                     | 8285            | 23,492.00       | 0.00                                      | 0.00                   | 0.00                                  | 0.00                                       | 0.09                   |
| Pass-Through Revenues from Federal Sources                             | 8287            | 0.00            | 23,492.00                                 | 0.00                   | 23,492.00                             | 0.00                                       | 0.09                   |
| NCLB: Title I, Part A, Basic Grants                                    |                 |                 |   |                        | 0.00                                  |  | 0.09                   |
| Low-Income and Neglected 3010  NCLB: Title I, Part D, Local Delinquent | 8290            | 2,245,999.00    | 2,522,738.46                              |                        | 2,522,738.46                          | 0.00                                       | 0.09                   |
| Program 3025  NCLB: Title II, Part A, Teacher Quality 4035             | 8290<br>8290    | 496,761.00      | 531,546.10                                |                        | 0.00<br>531,546.10                    | 0.00                                       | 0.09                   |

|  |  |                 | I                      | langes in Fund Baland                     | ,e                     |                                 |                                  |                        |
|--|--|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Description  | Resource Codes                               | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
| NCLB: Title III, Immigration Education                                 |  |                 |                        |   |                        | 1                               |                                  |                        |
| 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)<br>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<br>Grant Program (PCSGP) | 4610   | 8290            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other No Child Left Behind   | 3011-3020, 3026-<br>3205, 4036-4126,<br>5510 | 8290            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Vocational and Applied Technology Education                            | 3500-3699                                    | 8290            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Safe and Drug Free Schools   | 3700-3799                                    | 8290            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Federal Revenue  | All Other                                    | 8290            | 150,000.00             | 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  |  |                 |                        |   |                        |                                 | ļ                                |                        |
| 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<br>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 Materia                       |  | 8560            | 348,191.00             | 390,215.97                                | 42,024.97              | 390,215.97                      | 0.00                             | 0.0%                   |
| Tax Relief Subventions<br>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<br>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<br>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   | <del></del>                                  | <del>-</del>    | 1,359,190.00           |   |                        | 3,069,041.48                    | 0.00                             | 0.0%                   |

| Description  | Resource Codes | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>{B} | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| OTHER LOCAL REVENUE  |                |                 |                        | ξ-,                                       | 1-7                    | 1=/                             | . 1-/                            | ۲. /                   |
| Other Local Revenue County and District Taxes                          |                |                 |                        |   |                        |                                 |                                  |                        |
| Other Restricted Levies<br>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                             | 0.09                   |
| Prior Years' Taxes   |                | 8617            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| Supplemental Taxes   |                | 8618            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| Non-Ad Valorem Taxes   |                |                 |                        |   |                        |                                 | ĺ                                |                        |
| Parcel Taxes   |                | 8621            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| Other  |                | 8622            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction         |                | 8625            | 18,962.00              | 18,962.00                                 | 0.00                   | 18,962.00                       | 0.00                             | 0.09                   |
| Penalties and Interest from Delinquent Non-L<br>Taxes                  | .CFF           | 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                             | 0.09                   |
| Sate of Publications   |                | 8632            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| Food Service Sales   |                | 8634            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.04                   |
| All Other Sales  |                | 8639            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| Leases and Rentals   |                | 8650            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| Interest   |                | 8660            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| Net Increase (Decrease) in the Fair Value of I                         | nvestments     | 8662            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| 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                             | 0.09                   |
| 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%) Adjustme                               |                | 8691            | 0.00                   | 0.00                                      | 0:00                   | 0.00                            |                                  |                        |
| Pass-Through Revenues From Local Source                                | ss.            | 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<br>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<br>From Districts or Charter Schools | All Other      | 8791            | 0.00                   |   | 0.00                   | 0.00                            | 0.00                             | 0.0                    |
| From County Offices  | All Other      | 8792            | 0.00                   |   |                        | 0.00                            | 0.00                             | : 0.0                  |
| From JPAs  | All Other      | 8793            | 0.00                   | i   | 1                      | 0.00                            | 0.00                             | 0.0                    |
| All Other Transfers In from All Others                                 | ' an Other     | 8799            | 0.00                   | 1   | 0.00                   | 0.00                            | 0.00                             | 0.0                    |
| TOTAL, OTHER LOCAL REVENUE   |                | 0199            | 6,966,809.00           | 1   | 1,621,100.66           | 7,251,694.00                    | 0.00                             | 1                      |
|  |                |                 |                        |   |                        |                                 |                                  |                        |

| Description Resource Code:                                     | Object<br>S Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|-------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| CERTIFICATED SALARIES  |                   |                        | \   | V= ?                   | 1-7                             | \ <del>-</del> /                 |                        |
| 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                             | 0.09                   |
| 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                             | 0.09                   |
| Other Employee Benefits  | 3901-3902         | 352,830.00             | 363,772.70                                | 70,959.75              | 363,772.70                      | 0.00                             | 0.09                   |
| TOTAL, EMPLOYEE BENEFITS                                       |                   | 4,858,683.00           | 5,056,637.24                              | 1,219,630.41           | 5,056,637.24                    | 0.00                             | 0.09                   |
| 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                             | 0.09                   |
| 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                             | 0.09                   |
| SERVICES AND OTHER OPERATING EXPENDITURES                      |                   |                        |   |                        |                                 |                                  |                        |
| Subagreements for Services                                     | 5100              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| 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                             | 0.09                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      | 5600              | 29,829.00              | 35,463.75                                 | 13,852.21              | 35,463.75                       | 0.00                             | 0.09                   |
| Transfers of Direct Costs                                      | 5710              | 137,094.00             | 143,549.29                                | 120,192.49             | 143,549.29                      | 0.00                             | 0.09                   |
| Transfers of Direct Costs - Interfund                          | 5750              | 0.00                   | 107.73                                    | 107.73                 | 107,73                          | 0.00                             | 0.09                   |
| Professional/Consulting Services and<br>Operating Expenditures | 5800              | 1,842,336.00           | 2,478,918.72                              | 229,108.78             | 2,478,918.72                    | 0.00                             | 0.09                   |
| Communications   | 5900              | 4,534.00               | 4,534.00                                  | 0.00                   | 4,534.00                        | 0.00                             | 0.09                   |
| TOTAL, SERVICES AND OTHER<br>OPERATING EXPENDITURES            |                   | 2,291,340.00           |   |                        | 3,005,075.36                    | 0.00                             | 0.09                   |

| Description  | Resource Codes | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| CAPITAL OUTLAY   |                |                 | 1 ,                    | ,-,                                       | (-)                    |                                 | 1-7.                             |                        |
| Land   |                | 6100            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| Land Improvements  |                | 6170            | 5,690.00               | 2,028.35                                  | 0.00                   | 2,028.35                        | 0.00                             | 0.09                   |
| Buildings and Improvements of Buildings                            |                | 6200            | 0.00                   | 553,794.65                                | 3,661.65               | 553,794.65                      | 0.00                             | 0.09                   |
| Books and Media for New School Libraries                           |                | 3200            | 0.00                   | 000/10-1:00                               | 0,001.00               | 000,134.00                      | 0.00                             | 0.0                    |
| or Major Expansion of School Libraries                             |                | 6300            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| 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 Indire                         | ect 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 Payment                      | S              |                 | 4.50                   | 0.00                                      |                        | 0.00                            | 0.00                             | <u></u>                |
| 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 Apport                        | ionments       |                 | <u></u>                |   |                        |                                 |                                  |                        |
| 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   |                |                 | · · ·                  |   | 3.00                   |                                 |                                  | [ <u>-</u>             |
| 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                            | •              |                 | 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 IN                               | IDIRECT 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                    |

|   |                | Revenue,         | Expenditures, and Ch   | anges in Fund Baland                      | e                      |                                 |                                  |                        |
|---|----------------|------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Description   | Resource Codes | Object<br>Codes  | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
| INTERFUND TRANSFERS   |                |                  |                        |   |                        | 1                               |                                  | , ,                    |
| INTERFUND TRANSFERS IN                                      |                |                  |                        |   |                        |                                 |                                  |                        |
| From: Special Reserve Fund                                  |                | 8912             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| From: Bond Interest and                                     |                |                  |                        |   |                        | i.                              |                                  |                        |
| 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 INTERFUND TRANSFERS OUT   |                |                  | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| 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/                             |                | 7040             |                        |   |                        |                                 |                                  |                        |
| County School Facilities Fund                               |                | 7613             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| To: Cafeteria Fund Other Authorized Interfund Transfers Out |                | 761 <del>6</del> | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                | 7619             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| OTHER SOURCES/USES  |                |                  | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| SOURCES   |                |                  | ľ                      |   |                        |                                 |                                  |                        |
| State Apportionments Emergency Apportionments               |                | 8931             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Proceeds  |                |                  |                        |   |                        |                                 |                                  |                        |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings     |                | 8953             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other Sources   |                |                  |                        |   |                        |                                 |                                  |                        |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs          |                | 8965             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Long-Term Debt Proceeds<br>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 (c) TOTAL, SOURCES              |                | 8979             | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
|   |                |                  | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| USES  |                |                  |                        |   |                        |                                 |                                  |                        |
| Transfers of Funds from<br>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   |                |                  |                        | ļ   |                        |                                 |                                  |                        |
| 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<br>(a - b + c - d + e)  |                |                  | 9,487,936.00           | 9,521,698.87                              | 0.00                   | 9,521,698.87                    | 0.00                             | 0.0%                   |

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

| Description R  | esource Cades | Object<br>Codes        | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|---------------|------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| A. REVENUES  |               |                        |                        | :   |                        |                                 |                                  |                        |
| 1) LCFF Sources  | 8             | 010-8099               | 81,554,932.00          | 82,320,761.00                             | 17,038,673.07          | 82,320,761.00                   | 0.00                             | 0.0%                   |
| 2) Federal Revenue   | 8             | 100-8299               | 5,659,997.00           | 6,096,875.75                              | 605,323.32             | 6,096,875.75                    | 0.00                             | 0.0%                   |
| 3) Other State Revenue   | 8             | 300-8599               | 3,143,900.00           | 5,653,913.26                              | 2,046,213.26           | 5,653,913.26                    | 0.00                             | 0.0%                   |
| 4) Other Local Revenue   | 8             | 600-8799               | 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                  |                                  | ·<br>                  |
| B. EXPENDITURES  |               |                        |                        |   |                        |                                 | İ                                |                        |
| 1) Certificated Salaries   | 11            | 000-1999               | 48,519,313.00          | 50,070,214.94                             | 16,383,119.95          | 50,070,214.94                   | 0.00                             | 0.0%                   |
| 2) Classified Salaries   | 2             | 000-2999               | 16,262,963.00          | 16,694,418.49                             | 4,982,368.37           | 16,694,418.49                   | <u>0</u> .00                     | 0.0%                   |
| 3) Employee Benefits   | 3             | 000-3999               | 19,391,978.00          | 20,123,897.94                             | 5,589,557.69           | 20,123,897.94                   | 0.00                             | 0.0%                   |
| 4) Books and Supplies  | 4             | 1000-4999              | 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   | 5             | 000-5999               | 6,778,606.00           | 8,289,342.68                              | 2,155,738.27           | 8,289,342.68                    | 0.00                             | 0.0%                   |
| 6) Capital Outlay  | 6             | 000-6999               | 135,347.00             | 880,027.27                                | 103,714.74             | 880,027.27                      | 0.00                             | 0.0%                   |
| Other Outgo (excluding Transfers of Indirect Costs)  |               | /100-7299<br>/400-7499 | 509,446.00             | 788,158.61                                | 645,439.06             | 788,158.61                      | 0.00                             | 0.0%                   |
| 8) Other Outgo - Transfers of Indirect Costs   | 7:            | 300-7399               | (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<br>OVER EXPENDITURES BEFORE OTHER<br>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  |               |                        |                        |   |                        |                                 |                                  |                        |
| Interfund Transfers     a) Transfers In  | 8             | 900-8929               | 32,743.00              | 32,743.00                                 | 0.00                   | 32,743.00                       | 0.00                             | 0.0%                   |
| b) Transfers Out   | 79            | 600-7629               | 121,718.00             | 121,718.00                                | 0.00                   | 121,718.00                      | 0.00                             | 0.0%                   |
| Other Sources/Uses     a) Sources  | 8             | 1930-8979              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| b) Uses  | 79            | 630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| 3) Contributions   | 8             | 980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USE  | ES            |                        | (88,975.00)            | (88,975.00)                               | 0.00                   | (88,975.00)                     |                                  |                        |

| Description  | Resource Codes | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)                 | _              |                 | (844,404,00)           | (2,999,076.61)                            | (9,652,416.43)         | (2,999,076.61)                  |                                  | ···                    |
| F. FUND BALANCE, RESERVES  |                |                 |                        |   |                        |                                 |                                  |                        |
| 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                             | 0.09                   |
| 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                             | 0.09                   |
| 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<br>a) Nonspendable<br>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                                      | 1                      | 0.00                            |                                  |                        |
| Other Commitments d) Assigned  |                | 9760            | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                        |
| Other Assignments  |                | 9780            | 1,419,186.00           | 870,502.80                                |                        | 870,502.80                      |                                  |                        |
| State Teachers Retirement Increase                                     | 0000           | 9780            | 1,419,186.00           |   |                        |                                 |                                  |                        |
| ADDITIONAL 80ARD RESERVE   | 0000           | 9780            |                        | 761,008.02                                |                        |                                 |                                  |                        |
| ADDITIONAL 80ARD 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  LCFF SOURCES  Principal Apportionment State Aid - Current Year  Education Protection Account State Aid - Current Year State Aid - Prior Years  Tax Relief Subventions Homeowners' Exemptions  Timber Yield Tax Other Subventions/In-Lieu Taxes  County & District Taxes Secured Roll Taxes | 8011<br>8012<br>8019<br>8021<br>8022 | Original Budget (A)  48,519,609.00  10,617,425.00  0.00  211,391.00 | Board Approved<br>Operating Budget<br>(B)<br>45,868,254.00<br>12,894,261.00<br>0.00 | Actuals To Date<br>(C)<br>13,074,408.00<br>3,205,451.00 | Projected Year<br>Totals<br>(D)<br>45,868,254.00 | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|--------------------------------------|---|---|---|--|----------------------------------|------------------------|
| LCFF SOURCES  Principal Apportionment State Aid - Current Year  Education Protection Account State Aid - Current Year State Aid - Prior Years  Tax Relief Subventions Homeowners' Exemptions  Timber Yield Tax  Other Subventions/In-Lieu Taxes  County & District Taxes   | 8011<br>8012<br>8019<br>8021<br>8022 | 48,519,609.00<br>10,617,425.00<br>0.00                              | 45,868,254.00<br>12,894,261.00  | 13,074,408.00   |  |                                  | <u> </u>               |
| State Aid - Current Year  Education Protection Account State Aid - Current Year  State Aid - Prior Years  Tax Relief Subventions Homeowners' Exemptions  Timber Yield Tax  Other Subventions/In-Lieu Taxes  County & District Taxes  | 8012<br>8019<br>8021<br>8022         | 10,617,425.00   | 12,894,261.00   |   | 45,868,254.00                                    |                                  |                        |
| State Aid - Current Year  Education Protection Account State Aid - Current Year  State Aid - Prior Years  Tax Relief Subventions  Homeowners' Exemptions  Timber Yield Tax  Other Subventions/In-Lieu Taxes  County & District Taxes   | 8012<br>8019<br>8021<br>8022         | 10,617,425.00   | 12,894,261.00   |   | 45,868,254.00                                    |                                  |                        |
| State Aid - Prior Years  Tax Relief Subventions Homeowners' Exemptions  Timber Yield Tax  Other Subventions/In-Lieu Taxes  County & District Taxes   | 8019<br>8021<br>8022                 | 0.00  |   | 3,205,451.00  |  | 0.00                             | 0.0%                   |
| Tax Relief Subventions Homeowners' Exemptions Timber Yield Tax Other Subventions/In-Lieu Taxes County & District Taxes   | 8021<br>8022                         |   | 0.00  |   | 12,894,261.00                                    | 0.00                             | 0.0%                   |
| Homeowners' Exemptions Timber Yield Tax Other Subventions/In-Lieu Taxes County & District Taxes  | 8022                                 | 211.391.00  |   | 0.00  | 0.00   | 0.00                             | 0.0%                   |
| Other Subventions/In-Lieu Taxes County & District Taxes  |                                      |   | 209,365.00  | (16.28)   | 209,365.00                                       | 0.00                             | 0.0%                   |
| County & District Taxes  | ****                                 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00                             | 0.0%                   |
|  | 8029                                 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00                             | 0.0%                   |
| COSG DU TOIL TOAGO   | 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)  Community Redevelopment Funds   | 8045                                 | (2,711,955.00)  | (2,861,741.00)  | 0.00  | (2,861,741.00)                                   | 0.00                             | 0.0%                   |
| (SB 617/699/1992)  | 8047                                 | 330,606.00  | 113,747.00  | 0.00  | 113,747.00                                       | 0.00                             | 0.0%                   |
| Penalties and Interest from<br>Delinquent Taxes  | 8048                                 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00                             | 0.0%                   |
| Miscellaneous Funds (EC 41604)<br>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<br>(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   |                                      |   | ,   |   | 01,000,000.00                                    | 0.00                             | 9.070                  |
| Unrestricted LCFF Transfers - Current Year 0000  | 8091                                 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00                             | 0.0%                   |
| All Other LCFF   | 0001                                 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00                             | 0.0%                   |
| 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 FEDERAL REVENUE  |                                      | 81,554,932.00   | 82,320,761.00   | 17,038,673.07   | 82,320,761.00                                    | 0.00                             | 0.0%                   |
| Maintenance and Operations   | 8110                                 | 31,000.00   | 31,000.00   | 324.09  | 34 000 00  | 0.00                             | D 064                  |
| Special Education Entitlement  | 8181                                 | 2,015,490.00  | 2,015,490.00  | 0.00  | 31,000.00<br>2,015,490.00                        | 0.00                             | 0.0%<br>0.0%           |
| Special Education Discretionary Grants   | 8182                                 | 436,982.00  | 559,982.00  | 0.00  | 559,982.00                                       | 10,10                            | 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  |   |   |  |                                  |                        |
| NCLB: Title II, Part A, Teacher Quality 4035   | 8290<br>8290                         | 496,761.00  | 0.00<br>531,546.10  | 0.00<br>105,142.10                                      | 0.00 i<br>531,546.10                             | 0.00                             | 0.0%                   |

|  |  |                 |                        | Board Approved          |                        | Projected Year | Difference         | % Diff       |
|--|--|-----------------|------------------------|-------------------------|------------------------|----------------|--------------------|--------------|
| Description  | Resource Codes                               | Object<br>Codes | Original Budget<br>(A) | Operating Budget<br>(B) | Actuals To Date<br>(C) | Totals<br>(D)  | (Col B & D)<br>(E) | (E/B)<br>(F) |
| NCLB: Title III, Immigration Education                                 | 1001   |                 |                        |                         |                        |                |                    |              |
| Program  | 4201   | 8290            | 30,609.00              | 32,963.19               | 2,354.19               | 32,963.19      | 0.00               | 0.09         |
| NCLB: Title III, Limited English Proficient (LEP)<br>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<br>Grant Program (PCSGP) | 4610   | 8290            | 0.00                   | 0.00                    | 0.00                   | 0.00           | 0.00               | 0.0%         |
| Other No Child Left Behind   | 3011-3020, 3026-<br>3205, 4036-4126,<br>5510 | 8290            | 0.00                   | 0.00                    | 0.00                   | 0.00           | 0.00               | 0.09         |
| Vocational and Applied Technology Education                            | 3500-3699                                    | 8290            | 0.00                   | 0.00                    | 0.00                   | 0.00           | 0.00               | 0.09         |
| Safe and Drug Free Schools   | 3700-3799                                    | 8290            | 0.00                   | 0.00                    | 0.00                   | 0.00           | 0.00               | 0.09         |
| All Other Federal Revenue  | All Other                                    | 8290            | 150,000.00             | 150,000.00              | 101,421.38             | 150,000.00     | 0.00               | 0.09         |
| TOTAL, FEDERAL REVENUE   |  |                 | 5,659,997.00           | 6,096,875.75            | 605,323.32             | 6,096,875.75   | 0.00               | 0.09         |
| OTHER STATE REVENUE  |  |                 |                        |                         |                        |                |                    |              |
| Other State Apportionments   |  |                 |                        |                         |                        |                |                    |              |
| ROC/P Entitlement<br>Current Year                                      | 6355-6360                                    | 8311            | 0.00                   | 0.00                    | 0.00                   | 0.00           | 0.00               | 0.09         |
| Prior Years  | 6355-6360                                    | 8319            | 0.00                   | 0.00                    | 0.00                   | 0.00           | 0.00               | 0.09         |
| Special Education Master Plan<br>Current Year                          | 6500   | 8311            | 0.00                   | 0.00                    | 0.00                   | 0.00           | 0.00               | 0.09         |
| Prior Years  | 6500   | 8319            | 0.00                   | 0.00                    | 0.00                   | 0.00           | 0.00               | 0.09         |
| 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               | 0.09         |
| 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 Materia                       |  | 8560            | 1,810,595.00           | 1,889,656.75            | 79,061.75              | 1,889,656.75   | 0.00               | 0.0          |
| Tax Relief Subventions<br>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                              | <b>72</b> 10                                 | 8590            | 0.00                   | 0.00                    | 0.00                   | 0.00           | 0.00               | 0.0          |
| School Community Violence<br>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               | 1            |
| Common Core State Standards  | 7405   | 8590            | 0.00                   | <br>                    | 1,667,826.51           | 1,667,826.51   | 0.00               |              |
| All Other State Revenue  | All Other                                    | 8590            | 197,202.00             | 1                       | 58,635.00              | 197,202.00     | 0.00               |              |
| TOTAL, OTHER STATE REVENUE   | , iii Galdi                                  | 3030            | 3,143,900.00           | !                       | :                      |                | 0.00               | 1            |

| Description  | Resource Codes | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| OTHER LOCAL REVENUE  |                |                 | F-7-                   | \ <u>-</u> ,                              |                        |                                 | \_/                              | <u>\.</u>              |
| Other Local Revenue County and District Taxes                          |                |                 |                        |   |                        |                                 | ļ                                |                        |
| Other Restricted Levies Secured Roll                                   |                | 2245            | 2.00                   |   |                        |                                 |                                  |                        |
|  |                | 8615            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.09                   |
| 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                             | <u>0.</u> 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              |   |                        |                                 |                                  |                        |
| •  | LOFF           | 0020            | 10,962.00              | 18,962.00                                 | 0.00                   | 18,962.00                       | 0.00                             | 0.0                    |
| Penalties and Interest from Delinquent Non<br>Taxes                    | -LGFF          | 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                             | 0.6                    |
| 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                            |                                  |                        |
| Transportation Fees From Individuals                                   |                | 8675            | 0.00                   |   |                        |                                 | 0.00                             | 0.0                    |
| Interagency Services   |                | 8677            |                        | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0                    |
| Mitigation/Developer Fees  |                |                 | 1,301,738.00           | 1,301,738.00                              | 16,666.66              | 1,301,738.00                    | 0.00                             | 0.0                    |
|  |                | 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%) Adjustm                                |                | 8691            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.4                    |
| Pass-Through Revenues From Local Source                                | es             | 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                             | 0.4                    |
| 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                             | 0.4                    |
| 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<br>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            |                        | Ī   |                        |                                 |                                  | İ                      |
| -  |                |                 | 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.                     |
| TOTAL, REVENUES  |                |                 | 97,727,554.00          | 102,041,706.22                            | 21,868,973.20          | 102,041,706.22                  | 0.00                             | ,                      |

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

| Description Resource Codes                                     | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(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                                   | 1000            | 48,519,313.00          |   | 16,383,119.95          | 50,070,214.94                   | 0.00                             | 0.0%                   |
| CLASSIFIED SALARIES  |                 | 13]0 :0]0 :0:00        |   | 10,000,110.00          | 00,070,214.04                   | 0.00                             | 0.070                  |
| 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   |                 |                        |   |                        |                                 |                                  | ı                      |
| 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                      |                 |                        |   |                        |                                 |                                  | İ                      |
| 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                             | 0.09                   |
| 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                             | 0.09                   |
| 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                             | 0.09                   |
| Professional/Consulting Services and<br>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<br>OPERATING EXPENDITURES            | · _             | 6,778,606.00           | 1   | 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

| Description Re  | source Codes   | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C)  | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|---|----------------|-----------------|------------------------|---|-------------------------|---------------------------------|----------------------------------|------------------------|
| CAPITAL OUTLAY  |                |                 |                        |   |                         |                                 | ζ=/                              |                        |
| Land  |                | 0400            | 2.20                   |   |                         |                                 |                                  |                        |
| Land Improvements   |                | 6100            | 0.00                   | 0.00                                      | 0.00                    | 0.00                            | 0.00                             | 0.0                    |
| Buildings and Improvements of Buildings   |                | 6170            | 5,690.00               | 2,028.35                                  | 0.00                    | 2,028.35                        | 0.00                             | 0.0                    |
| Books and Media for New School Libraries  |                | 6200            | 0.00                   | 563,573.65                                | 3,661.65                | 563,573.65                      | 0.00                             | 0.0                    |
| 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)         |                 |                        |   |                         |                                 | ·· <del>·</del>                  |                        |
| 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                                  |                |                 |                        |   |                         |                                 | 0100                             | 0.5                    |
| 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 Apportionn To Districts or Charter Schools | nents<br>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               | <b>63</b> 60   | 7221            |                        |   |                         |                                 |                                  |                        |
| To County Offices   | 6360           | 7221            | 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<br>Debt Service - Interest   |                | 7438            | 37,605.00              |   |                         |                                 |                                  |                        |
| Other Debt Service - Principal  |                | 7439            | 471,841.00             | 37,604.45<br>750,554.16                   | 25,430.11<br>620,008.95 | 37,604.45<br>750,554.16         | 0.00                             | 0.0                    |
| TOTAL, OTHER OUTGO (excluding Transfers of In                                   | ndirect Costs) | 1400            | 509,446.00             | 788,158.61                                | 645,439.06              | 788,158.61                      | -                                |                        |
| OTHER OUTGO - TRANSFERS OF INDIRECT COS   |                |                 | 0.00                   | 1 00, 100.01                              | 040,400.00              | 100,130.01                      | 0.00                             | 0.0                    |
| Transfers of Indirect Costs   |                | 7310            | 0.00                   | <b>0</b> .00                              | 0.00                    | 0.00                            | i                                |                        |
| 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 INDIR   | RECT COSTS     | . 244           | (220,869.00)           | (220,869.00)                              |                         | (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                    |

| Revenues, Expenditures, and Changes in Fund Balance              |                |                 |                        |   |                        |                                 |                                  |                        |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Description  | Resource Codes | Object<br>Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(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<br>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  |                |                 |                        | 52 , 15165                                |                        | 021. 10100                      | 0.00                             | 9.070                  |
| 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/<br>County School Facilities Fund |                | 7613            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.00/                  |
| 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                               |                | 1013            | 121,718.00             | 121,718.00                                | 0.00                   | 121,718.00                      | 0.00                             | 0.0%<br>0.0%           |
| OTHER SOURCES/USES   |                |                 | 121,710.00             | 121,710.00                                | 0.00                   | 121,710.00                      | 0.00                             | u.0%                   |
| SOURCES  |                |                 |                        |   |                        |                                 |                                  |                        |
| State Apportionments Emergency Apportionments                    |                | 8931            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Proceeds   |                |                 |                        |   |                        |                                 |                                  |                        |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other Sources  |                |                 |                        |   |                        |                                 |                                  |                        |
| Transfers from Funds of<br>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<br>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                             | 0.0%                   |
| CONTRIBUTIONS  |                |                 | 2.00                   |   | 2.00                   |                                 |                                  |                        |
| 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   |                | 704             | 0.00                   | 0.00                                      | 0.00                   |                                 | 0.00                             | 0.0%                   |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)       |                |                 | (88,975.00)            | (88,975.00)                               | 0.00                   | (88,975.00)                     | 0.00                             | 0.0%                   |

Form Al ~ Average Daily Attendance

Form 01CSI ~ School District Criteria & Standards Review

Printed: 12/3/2014 6:15 PM

| an Diego County   |  |  |  |  |                                   | Form /  |
|---|--|--|--|--|-----------------------------------|---|
| Description   | ESTIMATED<br>FUNDED ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED<br>FUNDED ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
| A. DISTRICT   |  |  |  |  |                                   |   |
| 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 &  | 11,502.49  | 11,000.40  | 71,030.40  | 11,030.40  | V.00                              | 078   |
| Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00                              | 0%  |
| 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   | 11,502,40  | 11,000.40  | 11,050.40  | 11,050.40  | 0.00                              | J 076   |
| 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 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  | 0.00   | 0.00   | 0.00   | 0.00   | 0,00                              | 0%  |
| 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<br>Tab C. Charter School ADA)   |  |  |  |  |                                   |   |

### 2014-15 First Interim General Fund School District Criteria and Standards Review

37 68197 0000000 Form 01CSI

| commitments (including cost-of-living adju  | ustments).  |   | serves and fund balance, and           | multiyear                      |
|---|---|---|--|--------------------------------|
| Deviations from the standards must be ex  | plained and may affect the int  | erim certification.                                   |  |                                |
| CRITERIA AND STANDARDS  |   |   |  |                                |
| 1. CRITERION: Average Daily Atter   | ndance  |   |  |                                |
| STANDARD: Funded average dail two percent since budget adoption                       | y attendance (ADA) for any of   | the current fiscal year or two s                      | subsequent fiscal years has no         | ot changed by more than        |
| District's AD   | A Standard Percentage Range:  | -2.0% to +2.0%  |  |                                |
| 1A. Calculating the District's ADA Varianc  | es  |   |  |                                |
| DATA ENTRY: Budget Adoption data that exist wi all fiscal years.                      | ll be extracted; otherwise, enter data                                | a into the first column for all fiscal yea            | ars. First Interim Projected Year Tota | als data should be entered for |
|   | LCFF Revenue (f<br>Budget Adoption<br>Budget<br>(Forn 01CS, Item 4A1, | Funded) ADA<br>First Interim<br>Projected Year Totals |  |                                |
| Fiscal Year   | Step 1A)  |   | Percent Change                         | Status                         |
| Current Year (2014-15)  | 11,565.05   | 11,630.40   | 0.6%                                   | Met                            |
| 1st Subsequent Year (2015-16)<br>2nd Subsequent Year (2016-17)                        | 11,540.19<br>11,540.19  | 11,630.40<br>11,630.40                                | 0.8%                                   | Met                            |
| Zitu Subsequent real (2010-17)  | 11,540.19   | 11,630.40   | 0.8%                                   | Met                            |
| 1B. Comparison of District ADA to the Sta   | ndard   |   |  |                                |
| DATA ENTRY: Enter an explanation if the standa  1a. STANDARD MET - Funded ADA has not |   | поге than two percent in any of the c                 | urrent year or two subsequent fiscal   | years.                         |
| Explanation: (required if NOT met)  |   |   |  |                                |

### 2014-15 First Interim General Fund School District Criteria and Standards Review

| 2.         | CRITERI | ON.  | Enrol | lman |
|------------|---------|------|-------|------|
| <b>4</b> . |         | UIV. |       | mut  |

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.

| A. Calculating the District's Enrollm  | ent Variances                                   |  |                                     |                         |
|--|---|--|-------------------------------------|-------------------------|
| ATA ENTRY: Budget Adoption data that ex  | kist will be extracted; otherwise, enter data i | into the first column for all fiscal yea | rs. Enter data in the second column | n for all fiscal years. |
|  | Enrollme  | nt                                       |                                     |                         |
|  | Budget Adoption                                 | First Interim                            |                                     |                         |
| Fiscal Year  | (Form 01CS, Item 3B)                            | CBEDS/Projected                          | Percent Change                      | Status                  |
| Jurrent Year (2014-15)   | 12,028  | 12,147                                   | 1.0%                                | Met                     |
| st Subsequent Year (2015-16)   | 12,028  | 12,147                                   | 1.0%                                | Met                     |
| nd Subsequent Year (2016-17)   | 12,028  | 12,147                                   | 1.0%                                | Met                     |
| B. Comparison of District Enrollmen  | nt to the Standard                              |  |                                     |                         |
| ATA ENTRY: Enter an explanation if the sta   | andard is not mot                               |  |                                     |                         |
| ATA ENTITT. Enter an explanation in the St   | andaro is not met.                              |  |                                     |                         |
| 1a. STANDARD MET - Enrollment proje  | ections have not changed since budget ado       | ntion by more than two percent for t     | to current year and two cubesquan   | t finant waara          |
| THE DATE OF THE PARTY OF THE PROJECT | sociono navo nationargoa amos baaget aab        | priority more than two percent for t     | ne current year and two subsequen   | it listai years.        |

### 2014-15 First Interim General Fund School District Criteria and Standards Review

### 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.

|                             | Unaudited Actuals<br>(Form A, Lines 3, 6, and 25) | Enrollment<br>CBEDS Actual | Historical Ratio     |
|-----------------------------|---|----------------------------|----------------------|
| Fiscal Year                 | (Form A, Lines A4, C1, and C2e)                   | (Form 01CS, Item 2A)       | 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  | <u>1</u> 2,103             | 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.

|                               | (Form AI, Lines A4, C1, and C2e) | CBEDS/Projected        |                            |        |
|-------------------------------|----------------------------------|------------------------|----------------------------|--------|
| Fiscal Year                   | (Form MYPI, Line F2)             | (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    |

Enrollment

### 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.

Estimated P-2 ADA

#### 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.

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption First Interim

| Fiscal Year                   | (Form 01CS, Item 4B) | Projected Year Totals | Percent Change | Status  |
|-------------------------------|----------------------|-----------------------|----------------|---------|
| 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.

| 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

Linguistad Actuals - Liopartriotad

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.

|                             | Olianation Vota              | Custoffied Votage - Otherstroted |                                       |  |  |
|-----------------------------|------------------------------|----------------------------------|---------------------------------------|--|--|
|                             | (Resources                   | 0000-1999)                       | Ratio                                 |  |  |
|                             | Salaries and Benefits        | Total Expenditures               | of Unrestricted Salaries and Benefits |  |  |
| Fiscal Year                 | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499)     | to Total Unrestricted Expenditures    |  |  |
| 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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(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

# Projected Year Totals - Unrestricted (Resources 0000-1999)

|                               | Salaries and Benefits         | Total Expenditures            | Ratio                                 |         |
|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
|                               | (Form 01I, Objects 1000-3999) | (Form 011, Objects 1000-7499) | of Unrestricted Salaries and Benefits |         |
| Fiscal Year                   | (Form MYPI, Lines B1-B3)      | (Form MYPI, Lines B1-B8, B10) | to Total Unrestricted Expenditures    | Status  |
| 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.

| 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<br>Budget<br>(Form 01CS, Item 6B) | First Interim Projected Year Totals [Fund 01) (Form MYPI) | Percent Change                   | Change Is Outside<br>Explanation Range |
|--------------------------------|---|---|----------------------------------|--|
| Federal Revenue (Fund 01, Obje | cts 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: Fisca             | al Year 2014-15 First Interim includes carry      | over, unused grants, and uneamed r                        | revenue from the prior year. Tha | multi-year projection is adjusted for  |

Explanation: (required if Yes) Fiscal Year 2014-15 First Interim includes carryover, unused grants, and uneamed revenue from the prior year. Tha 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) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)

| 3,143,900.00 | 5,653,913.26 | 79.8% | Yes |
|--------------|--------------|-------|-----|
| 3,137,054.00 | 3,220,764.00 | 2.7%  | No  |
| 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) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)

| 7,368,725.00 | 7,970,156.21 | 8.2% | Yes |
|--------------|--------------|------|-----|
| 7,374,796.00 | 7,776,221.00 | 5.4% | Yes |
| 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) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)

| l | 7,106,199.00 | 8,326,616.90 | 17.2%  | Yes |
|---|--------------|--------------|--------|-----|
|   | 8,454,330.00 | 6,856,981.00 | -18.9% | Yes |
|   | 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) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)

| - 1 | 6,778,606.00 | 8,289,342.68 | 22.3% | Yes |
|-----|--------------|--------------|-------|-----|
| į   | 6,946,458.00 | 8,518,624.00 | 22.6% | Yes |
| ļ   | 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<br>Budget            | First Interim<br>Projected Year Totals | Percent Change | Status  |
|-------------------------------------|--------------------------------------|--|----------------|---------|
| Total Federal, Other State, and Otl | ner 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     |
| • • • •                             | rvices and Other Operating Expenditu | ·                                      |                |         |
| 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. Tha 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

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

37 68197 0000000 Form 01CSI

#### 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 (ÓMMA/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** First Interim Contribution 1% Required Projected Year Totals Minimum Contribution (Fund 01, Resource 8150, (Form 01CS, Item 7, Line 2c) Objects 8900-8999) Status OMMA/RMA Contribution 986,047.01 2,029,407.87 Met Budget Adoption Contribution (information only) 1,887,385.00 (Form 01CS, Criterion 7, Line 2c) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided) Explanation: (required if NOT met

and Other is marked)

#### 8. CRITERION: Deficit Spending

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

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

<sup>2</sup>A 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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(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.

|  | Totals |
|--|--------|
|  |        |
|  |        |

Net Change in Unrestricted Fund Balance Total Unrestricted Expenditures and Other Financing Uses

77,243,326.00

79,164,345.00

Financing Uses Deficit Spending Level

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

(Form 01l, Section E) (Form 01l, Ol (Form MYPl, Line C) (Form M) (2,206,984.95)

23,990.00

2.211.830.00

(Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund
(Form MYPI, Line B11) Balance is negative, else N/A)
77,983,234.07 2.8%

 Balance is negative, else N/A)
 Status

 2.8%
 Not Met

 N/A
 Met

 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 Gene    | oral Fund Ending Ralance is Positive   |
|---|--|
| A-1. Determining it the District's Con-     | sal ruliu Eliuliy balance is rosinve   |
| DATA ENTRY: Current Year data are extracte  | ed. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years. |
|   | Ending Fund Balance  |
|   | General Fund   |
| Fiscal Year                                 | Projected Year Totals (Form 011 Line F2 ) (Form MVDI Line P2) Status   |
| Current Year (2014-15)                      | (Form 01I, Line F2 ) (Form MYPI, Line D2) Status 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 End      | ling Fund Balance to the Standard  |
|   |  |
| DATA ENTRY: Enter an explanation if the sta | ndard is not met.  |
| 1a. STANDARD MET - Projected genera         | I fund ending balance is positive for the current fiscal year and two subsequent fiscal years.                                 |
| -   |  |
|   |  |
| <b>.</b> ,                                  |  |
| Explanation:                                |  |
| (required if NOT met)                       |  |
|   |  |
|   |  |
|   |  |
| P CASH BALANCE STANDARD                     | Projected general fund each halones will be positive at the end of the current finest year                                     |
| 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 End     | ing Cash Balance is Positive   |
| DATA ENTRY: If Form CASH exists, data will  | l be extracted; if πot, data must be entered below.  |
|   | Ending Cash Balance  |
|   | General Fund   |
| Fiscal Year                                 | (Form CASH, Line F, June Column) Status  |
| Current Year (2014-15)                      | 8,958,480.00 Met   |
| 9B-2. Comparison of the District's End      | ling Cash Balance to the Standard  |
| DATA ENTRY: Enter an explanation if the sta |  |
| 1a. STANDARD MET - Projected genera         | al fund cash balance will be positive at the end of the current fiscal year.   |
| 10. Office the men - 1 10justua gunuru      | in total oddin oddinos will be positive at the states discounter, needly year,   |
|   |  |
| Explanation:                                |  |
| (required if NOT met)                       |  |
| ,,  |  |
|   |  |

2

#### 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            | D       | istrict 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.

<sup>&</sup>lt;sup>3</sup> 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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(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):

| ſ  | Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA me     |         |
|----|--|---------|
| ١. | - DO YOU CHOOSE ID EXCIPUE IRRII THE TESELVE CAICHIARDH THE DASS-HIRDDON HUNDS DISTRIBUTED IN SELLEA IRR | emnersz |

| If you are the SELPA AU and are excluding special edu | ucation | pass-through funds: |  |
|---|---------|---------------------|--|

| a. Enter the name(s) of the SELPA(s):        |                                       |                     |                     |
|--|---------------------------------------|---------------------|---------------------|
|  | Current Year<br>Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
|  | (2014-15)                             | (2015-16)           | (2016-17)           |
| b. Special Education Pass-through Funds      |                                       |                     | , , ,               |
| (Fund 10, resources 3300-3499 and 6500-6540, |                                       |                     |                     |
| objects 7211-7213 and 7221-7223)             | 0.00                                  | 0.00                | 0.00                |

#### 10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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.

- Expenditures and Other Financing Uses
   (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
  (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

| Current Year<br>Projected Year Totals<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|----------------------------------|----------------------------------|
| 105,073,525.8                                      | 3 103,747,397.00                 | 106,439,979.00                   |
| 0.0  | 0.00                             | 0.00                             |
| 105,073,525.8<br>3%                                | 3 103,747,397.00<br>3%           | 106,439,979.00<br>3%             |
| 3,152,205.7  | 7 3,112,421.91                   | 3,193,199.37                     |
| 0.0  | 0.00                             | 0.00                             |
| 3,152,205.7  | 7 3,112,421.91                   | 3,193,199.37                     |

<sup>&</sup>lt;sup>2</sup> Dolfar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

37 68197 0000000 Form 01CSI

Printed: 12/3/2014 6:16 PM

| 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.

|         |  | Current Year          |                     |                     |
|---------|--|-----------------------|---------------------|---------------------|
| Reserv  | re Amounts   | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| (Unresi | tricted resources 0000-1999 except Line 4)                           | (2014-15)             | (2015-16)           | (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                    | ľ                     | ì                   |                     |
|         | (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) |                       |                     | j                   |
|         | (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.

| 12  | STANDARD MET | - Available receives | s have met the standar | rd for the curren | t year and two subse  | quent fiscal years   |
|-----|--------------|----------------------|------------------------|-------------------|-----------------------|----------------------|
| Id. | STANDARD MET | - Available reserves | s nave met die standar | a ioi me curren   | ii vear and iwo suose | luuent liscal vears. |

| Explanation:          |  |
|-----------------------|--|
| (required if NOT met) |  |
|                       |  |
|                       |  |
|                       |  |

| SUPI  | PLEMENTAL INFORMATION   |
|-------|---|
| ATA I | 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)?  |
| 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. -5.0% to +5.0% District's Contributions and Transfers Standard: 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. **Budget Adoption** First Interim Percent Description / Fiscal Year (Form 01CS, Item S5A) Projected Year Totals Сһалде Amount of Change Status 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) 407.000.00 3.4% 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 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 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:

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

(required if NOT met)

Explanation: (required if NOT met)

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

| 1c. | 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 ca   | pital project cost overruns occurring since budget adoption that may impact the general fund operational budget. |  |  |  |
|     | Project Information:<br>(required if YES)  |  |  |  |  |
|     |  |  |  |  |  |
|     |  |  |  |  |  |
|     |  |  |  |  |  |
|     |  | <del></del>  |  |  |  |

37 68197 0000000 Form 01CSI

Printed: 12/3/2014 6:16 PM

#### S6. Long-term Commitments

Identify all existing and new multiyear commitments' and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

| S6A. Identification of the Distri   | ct's Long-te                    | erm Commitments   |  | <u> </u>  |   |
|---|---------------------------------|---|--|---|---|
| DATA ENTRY: If Budget Adoption da<br>Extracted data may be overwritten to<br>all other data, as applicable.                                 | ata exist (Form<br>update long- | n 01CS, Item S6A), long-term commit<br>term commitment data in Item 2, as a | tment data will be extracted and<br>pplicable. If no Budget Adoption | it will only be necessary to click the app<br>n data exist, click the appropriate buttons | propriate button for Item 1b.<br>s for Items 1a and 1b, and enter |
| <ol> <li>a. Does your district have long-term (multiyear) commitments?<br/>(If No, skip items 1b and 2 and sections S6B and S6C)</li> </ol> |                                 | Yes   |  |   |   |
| b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?                                       |                                 | ed No   |  |   |   |
| If Yes to Item 1a, list (or upd<br>benefits other than pensions   |                                 |   | nd required annual debt service                                      | amounts. Do not include long-term com   | mitments for postemployment                                       |
|   | # of Years                      |   | CS Fund and Object Codes Use   |   | Principal Balance   |
| Type of Commitment  | Remaining                       | Funding Sources (Revenu   |  | ot Service (Expenditures)   | as of July 1, 2014  |
| Capital Leases  | 4                               | FUND 01-OBJECTS 8XXX  | FUND 01-OBJEC  | IS /400   | 2,320,354   |
| Certificates of Participation<br>General Obligation Bonds   | 16                              | BOND FUND 51  | BOND FUND #4   |   | 40 400 004  |
| Supp Early Retirement Program   | 1                               | FUND 01   | BOND FUND 51<br>FUND 01  |   | 43,196,334<br>506,006   |
| State School Building Loans   | -                               | FUND OT   | F0/00 01   | -   | 300,000   |
| Compensated Absences  | 1                               | FUND 01   | FUND 01  |   | 831,403   |
| Other Long-term Commitments (do r   | not include OF                  | PEB):   |  |   |   |
|   |                                 |   |  | ,   |   |
|   |                                 |   |  |   |   |
|   |                                 | <u> </u>  |  |   |   |
|   | -                               |   |  |   |   |
| -   | 1                               |   |  |   |   |
|   | i                               |   |  |   |   |
| 70711   | İ                               |   |  |   | 10.051.009  |
| TOTAL:  |                                 |   |  |   | 46,854,097  |
| Type of Commitment (contin  | ound)                           | Prior Year<br>(2013-14)<br>Annual Payment<br>(P & I)                        | Current Year<br>(2014-15)<br>Annual Payment<br>(P & I)               | 1st Subsequent Year<br>(2015-16)<br>Annual Payment  | 2nd Subsequent Year<br>(2016-17)<br>Annual Payment                |
| Capital Leases  | iueu)                           | 638,774   | 725,254  | (P & I)<br>725,254  | (P & I)<br>445,542  |
| Certificates of Participation   |                                 | 350,7.1   | 120,200  | 7 40 140 1  |   |
| General Obligation Bonds  |                                 | 2,986,750   | 3,120,625  | 3,260,813   | 3,401,562   |
| Supp Early Retirement Program   |                                 | 506,006   | 0  | <u>0</u>  | 0   |
| State School Building Loans<br>Compensated Absences   |                                 | 831,403   | 831,403  | 831,403   | 831,403   |
| Other Long-term Commitments (con  | tinued):                        |   |  |   |   |
|   |                                 |   |  |   | -   |
|   |                                 |   |  |   |   |
|   |                                 |   |  |   |   |
|   |                                 | ļ   |  |   |   |
|   |                                 |   |  |   |   |
|   |                                 |   |  |   |   |
| Total Annu  | ual Payments:                   | 4,962,933   | 4,677,282  | 4,817,470   | 4,678,507   |
|   |                                 | ased over prior year (2013-14)?   | No 4,077,202   | 4,817,470<br>No   | 4,678,507<br>No   |
|   | J                               | - · · · · · · · · · · · · · · · · · · ·                                     |  |   | ,   |

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

| 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                                       | g-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) |   |
| S6 <u>C.</u> | Identification of Decreases   | to Funding Sources Used to Pay Long-term Commitments  |
|              |   | 'es or No button in Item 1; if Yes, an explanation is required in Item 2.   |
| 1.           | Will funding sources used to p                                      | 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:<br>(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. 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 **Budget Adoption OPEB Liabilities** (Form 01CS, Item S7A) First Interim a. OPEB actuarial accrued liability (AAL) 31,952,016.00 31,952,016.00 b. OPEB unfunded actuarial accrued liability (UAAL) 31,952,016.00 31,952,016.00 c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? Actuarial Actuarial d. If based on an actuarial valuation, indicate the date of the OPEB valuation. July 1 2013 July 1 2013 **OPEB Contributions** a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative **Budget Adoption** Measurement Method (Form 01CS, Item S7A) First Interim Current Year (2014-15) 3,604,947.00 3,604,947.00 1st Subsequent Year (2015-16) 3,604,947.00 3,604,947.00 2nd Subsequent Year (2016-17) 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) 1,140,598.00 1,139,251.00 1st Subsequent Year (2015-16) 1,254,657.80 1,196,213.55 2nd Subsequent Year (2016-17) 1,380,123.58 1,256,024.22 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) 1,140,598.00 Current Year (2014-15) 1,139,251.00 1st Subsequent Year (2015-16) 1,254,657.80 1,196,213.55 2nd Subsequent Year (2016-17) 1,380,123.58 1,256,024.22 d. Number of retirees receiving OPEB benefits Current Year (2014-15) 161 161 1st Subsequent Year (2015-16) 161 161 2nd Subsequent Year (2016-17) 161 161 Comments:

| DATA | Identification of the District's Unfunded Liability for Self-insura<br>ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Bud<br>tterim data in items 2-4.  | Ince Programs  Iget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and           |
|------|---|--|
| 1.   | Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) | Yes  |
|      | b. If Yes to item 1a, have there been changes since<br>budget adoption in self-insurance liabilities?   | No   |
|      | If Yes to item 1a, have there been changes since<br>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 |
|      | <ul> <li>b. Amount contributed (funded) for self-insurance programs         Current Year (2014-15)         1st Subsequent Year (2015-16)         2nd Subsequent Year (2016-17)</li> </ul>                                     | 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.

| DATA ENTRY: Click the appropriate Yes or N   |  | Agreements as of the Previo |   |                                  |
|--|--|-----------------------------|---|----------------------------------|
|  |  |                             | ous Reporting Period." There are no extra | actions in this section.         |
| N-1  |  |                             |   |                                  |
| Status of Certificated Labor Agreements a<br>Vere all certificated labor negotiations settle |  | Ye                          |   |                                  |
| <del>-</del>   | complete number of FTEs, then skip to se   |                             | 5   |                                  |
| If No. o   | continue with section S8A.   |                             |   |                                  |
| ertificated (Non-management) Salary and  | d Renefit Negatistions   |                             |   |                                  |
| ertinoated (Non-management) Salary and   | Prior Year (2nd Interim) (2013-14)   | Current Year<br>(2014-15)   | 1st Subsequent Year<br>(2015-16)          | 2nd Subsequent Year<br>(2016-17) |
| iumber of certificated (non-management) ful<br>me-equivalent (FTE) positions                 | 555.4  | 576.                        | 9 576.                                    | 9 576                            |
| 1a. Have any salary and benefit negotial   | tions been settled since budget adoption?  | n/a                         | ,   |                                  |
|  | and the corresponding public disclosure d  |                             |   |                                  |
| If Yes,  | and the corresponding public disclosure d<br>complete questions 6 and 7.   |                             |   |                                  |
| 1b. Are any salary and benefit negotiation If Yes,   | ons still unsettled?<br>complete questions 6 and 7.  | No                          | <u> </u>                                  |                                  |
| egotiations Settled Since Budget Adoption  |  |                             |   |                                  |
|  | .5(a), date of public disclosure board mee   | ting:                       |   |                                  |
| Sh. Box Coursement Code Coeffee Of A   | t make a selection in a selection of the |                             |   |                                  |
| certified by the district superintender  | .5(b), was the collective bargaining agreent<br>and chief business official?<br>date of Superintendent and CBO certifical  |                             | <u></u>                                   |                                  |
| to meet the costs of the collective ba   | .5(c), was a budget revision adopted<br>argaining agreement?<br>date of budget revision board adoption:  | n/a                         | 3   |                                  |
| 4. Period covered by the agreement:  | Begin Date:  |                             | End Date:                                 |                                  |
| 5. Salary settlement:  | _  | Current Year<br>(2014-15)   | 1st Subsequent Year<br>(2015-16)          | 2nd Subsequent Year<br>(2016-17) |
| Is the cost of salary settlement include<br>projections (MYPs)?                              | ded in the interim and multiyear   |                             |   |                                  |
|  | One Year Agreement   |                             |   |                                  |
| Total o  | cost of salary settlement  |                             |   |                                  |
| % cha  | nge in salary schedule from prior year   |                             |   |                                  |
|  | Multiyear Agreement  |                             |   |                                  |
| Total o  | cost of salary settlement  |                             |   |                                  |
|  |  |                             |   |                                  |
|  | nge in salary schedule from prior year<br>enter text, such as "Reopener")  |                             |   |                                  |
| Identif  | y the source of funding that will be used to   | support multiyear salary co | mmitments:                                |                                  |
| [ <del></del>  |  |                             |   | , ,                              |
|  |  |                             |   |                                  |
|  |  |                             |   |                                  |

| Negoti                         | ations Not Settled  |                                   |  |  |
|--------------------------------|---|-----------------------------------|--|--|
| 6.                             | Cost of a one percent increase in salary and statutory benefits   |                                   |  |  |
|                                |   | Current Year<br>(2014-15)         | 1st Subsequent Year<br>(2015-16)         | 2лd Subsequent Year<br>(2016-17)         |
| 7.                             | Amount included for any tentative salary schedule increases   | (2014 10)                         | (2010-10)                                | [2010-11]                                |
|                                | ,,,,,   | <u> </u>                          |  |  |
| Certifi                        | cated (Non-management) Health and Welfare (H&W) Benefits  | Current Year<br>(2014-15)         | 1st Subsequent Year<br>(2015-16)         | 2nd Subsequent Year<br>(2016-17)         |
|                                |   |                                   |  |  |
| 1.                             | Are costs of H&W benefit changes included in the interim and MYPs?  |                                   |  |  |
| 2.                             | Total cost of H&W benefits  |                                   |  |  |
| 3.                             | Percent of H&W cost paid by employer  |                                   |  |  |
| 4.                             | Percent projected change in H&W cost over prior year  |                                   |  |  |
| Since                          | cated (Non-management) Prior Year Settlements Negotiated<br>Budget Adoption   |                                   |  |  |
| Are an                         | y new costs negotiated since budget adoption for prior year<br>nents included in the interim?   |                                   |  |  |
| 36(10)                         | If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:   |                                   |  |  |
|                                |   |                                   |  |  |
|                                |   |                                   |  |  |
|                                |   | Current Year                      | 1st Subsequent Year                      | 2nd Subsequent Year                      |
| Certifi                        | cated (Non-management) Step and Column Adjustments  | Current Year<br>(2014-15)         | 1st Subsequent Year<br>(2015-16)         | 2nd Subsequent Year<br>(2016-17)         |
| Certifi                        | cated (Non-management) Step and Column Adjustments  |                                   | •  |  |
| Certifi                        | cated (Non-management) Step and Column Adjustments  Are step & column adjustments included in the Interim and MYPs?   |                                   | •  |  |
|                                |   |                                   | •  |  |
| 1.                             | Are step & column adjustments included in the interim and MYPs?   |                                   | •  |  |
| 1.<br>2.                       | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments   | (2014-15)                         | (2015-16)                                | (2016-17)                                |
| 1.<br>2.<br>3.                 | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year   | (2014-15)  Current Year           | (2015-16)  1st Subsequent Year           | (2016-17)  2nd Subsequent Year           |
| 1.<br>2.<br>3.                 | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments   | (2014-15)                         | (2015-16)                                | (2016-17)                                |
| 1.<br>2.<br>3.                 | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year   | (2014-15)  Current Year           | (2015-16)  1st Subsequent Year           | (2016-17)  2nd Subsequent Year           |
| 1.<br>2.<br>3.<br>Certifi      | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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   | (2014-15)  Current Year           | (2015-16)  1st Subsequent Year           | (2016-17)  2nd Subsequent Year           |
| 1.<br>2.<br>3.<br>Certifi      | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?  | (2014-15)  Current Year           | (2015-16)  1st Subsequent Year           | (2016-17)  2nd Subsequent Year           |
| 1. 2. 3. Certifi 1. 2. Certifi | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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   | (2014-15)  Current Year (2014-15) | (2015-16)  1st Subsequent Year (2015-16) | (2016-17)  2nd Subsequent Year (2016-17) |
| 1. 2. 3. Certifi 1. 2. Certifi | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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? | (2014-15)  Current Year (2014-15) | (2015-16)  1st Subsequent Year (2015-16) | (2016-17)  2nd Subsequent Year (2016-17) |
| 1. 2. 3. Certifi 1. 2. Certifi | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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? | (2014-15)  Current Year (2014-15) | (2015-16)  1st Subsequent Year (2015-16) | (2016-17)  2nd Subsequent Year (2016-17) |
| 1. 2. 3. Certifi 1. 2. Certifi | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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? | (2014-15)  Current Year (2014-15) | (2015-16)  1st Subsequent Year (2015-16) | (2016-17)  2nd Subsequent Year (2016-17) |
| 1. 2. 3. Certifi 1. 2. Certifi | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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? | (2014-15)  Current Year (2014-15) | (2015-16)  1st Subsequent Year (2015-16) | (2016-17)  2nd Subsequent Year (2016-17) |
| 1. 2. 3. Certifi 1. 2. Certifi | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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? | (2014-15)  Current Year (2014-15) | (2015-16)  1st Subsequent Year (2015-16) | (2016-17)  2nd Subsequent Year (2016-17) |
| 1. 2. 3. Certifi 1. 2. Certifi | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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? | (2014-15)  Current Year (2014-15) | (2015-16)  1st Subsequent Year (2015-16) | (2016-17)  2nd Subsequent Year (2016-17) |

| S8B.          | Cost Analysis of District's Labor Ac   | reements - Classified (Non-m   | anagement) E   | mployees                   |  |               |                                  |
|---------------|--|--|----------------|----------------------------|--|---------------|----------------------------------|
|               |  |  |                |                            | -  |               |                                  |
| DATA          | ENTRY: Click the appropriate Yes or No I   | outton for "Status of Classified Labo  | r Agreements a | s of the Previous R        | leporting Period." There are                               | no extraction | s in this section.               |
|               |  |  | section S8C.   | Yes                        |  |               |                                  |
| Classi        | fied (Non-management) Salary and Ber   | nefit Negotiations<br>Prior Year (2nd Interim)   | Curre          | nt Year                    | 1st Subsequent Ye  | ar            | 2nd Subsequent Year              |
|               | er of classified (non-management)<br>ositions  | (2013-14)  | (20            | (4-15)<br>390.9            | (2015-16)  | 390.9         | (2016-17)                        |
| 1a.           | Have any salary and benefit negotiation<br>if Yes, and<br>if Yes, and                              |  | e documents ha | n/a<br>ave been filed with | the COE, complete question with the COE, complete question | ns 2 and 3.   | 390.9                            |
| 1 <b>b</b> .  | Are any salary and benefit negotiations If Yes, cor  | still unsettled?<br>nplete questions 6 and 7.  |                | No                         |  |               |                                  |
| 2a.           | ations Settled Since Budget Adoption Per Government Code Section 3547.5(a                          |  |                |                            |  |               |                                  |
| 2b.           | Per Government Code Section 3547.5(t<br>certified by the district superintendent an<br>If Yes, dat | <ul> <li>b), was the collective bargaining agr<br/>and chief business official?</li> <li>de of Superintendent and CBO certification</li> </ul> |                |                            |  |               |                                  |
| 3.            | Per Government Code Section 3547.5(c<br>to meet the costs of the collective barga<br>If Yes, dat   |  | ī.             | n/a                        |  |               |                                  |
| 4.            | Period covered by the agreement:   | Begin Date:  |                | ] En                       | nd Date:   |               |                                  |
| 5.            | Salary settlement:   |  |                | nt Year<br>14-15)          | 1st Subsequent Ye<br>(2015-16)                             | ear           | 2nd Subsequent Year<br>(2016-17) |
|               | Is the cost of salary settlement included projections (MYPs)?                                      | in the interim and multiyear   |                |                            |  |               |                                  |
|               | Total cost   | One Year Agreement of salary settlement  |                |                            | <u> </u>   |               |                                  |
|               | % change   | in salary schedule from prior year or  |                |                            |  |               |                                  |
|               | Total cost   | Multiyear Agreement of salary settlement   |                |                            |  |               |                                  |
|               |  | in salary schedule from prior year<br>r text, such as "Reopener")  |                |                            |  |               |                                  |
|               | Identify the   | e source of funding that will be used  | to support mul | tiyear salary comm         | itments:   |               |                                  |
|               |  |  |                |                            |  |               |                                  |
| <u>Negoti</u> | ations Not Settled   | 1  |                |                            |  |               |                                  |
| 6.            | Cost of a one percent increase in salary   | and statutory benefits   | Curre          | nt Year                    | 1st Subsequent Ye  | ear           | 2nd Subsequent Year              |
| 7.            | Amount included for any tentative salary   | schedule increases   | (201           | 14-15)                     | (2015-16)  |               | (2016-17)                        |

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

| lassi            | fled (Non-management) Health and Welfare (H&W) Benefits  | Current Year<br>(2014-15)           | 1st Subsequent Year<br>(2015-16)       | 2nd Subsequent Year<br>(2016-17)      |
|------------------|--|-------------------------------------|--|---------------------------------------|
| 1.               | Are costs of H&W benefit changes included in the interim and MYPs?   |                                     |  |                                       |
| 2.               | Total cost of H&W benefits   |                                     |  |                                       |
| 3.               | Percent of H&W cost paid by employer   | ·                                   |  |                                       |
| 4.               | Percent projected change in H&W cost over prior year   |                                     |  |                                       |
|                  | fled (Non-management) Prìor Year Settlements Negotlated<br>Budget Adoption                                     |                                     |  |                                       |
| kre an<br>ettlen | y new costs negotiated since budget adoption for prior year nents 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:      |                                     |  |                                       |
|                  |  |                                     |  |                                       |
|                  |  |                                     |  |                                       |
| Classi           | fied (Non-management) Step and Column Adjustments  | Current Year<br>(2014-15)           | 1st Subsequent Year<br>(2015-16)       | 2nd Subsequent Year<br>(2016-17)      |
|                  |  |                                     |  |                                       |
| 1.<br>2.         | Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments             |                                     |  |                                       |
| 3.               | Percent change in step & column over prior year  |                                     |  |                                       |
| ٥.               | Toronk drivings in step a conditin over prior year   |                                     |  |                                       |
| Classi           | fied (Non-management) Attrition (layoffs and retirements)  | Current Year<br>(2014-15)           | 1st Subsequent Year<br>(2015-16)       | 2nd Subsequent Year<br>(2016-17)      |
|                  |  |                                     |  |                                       |
| 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?          |                                     |  |                                       |
|                  | L  |                                     | <u> </u>                               |                                       |
| lassi            | fied (Non-management) - Other<br>ner significant contract changes that have occurred since budget adoption and | the cost impact of each (i.e., how  | ura of omnlovmost loove of obviones h  | anusan ata k                          |
| .ioi on          | to agricult contract dianges that have occurred affect budget adoption and                                     | are cost impact of each (i.e., flot | ars or employment, leave or absence, b | unuses, etc.).                        |
|                  |  |                                     |  |                                       |
|                  | -  |                                     |  | <del></del>                           |
|                  | -  | <del></del>                         |  |                                       |
|                  |  |                                     |  | · · · · · · · · · · · · · · · · · · · |
|                  |  |                                     | <del></del>                            | ····                                  |
|                  |  |                                     | <del></del>                            |                                       |
|                  |  |                                     |  |                                       |

37 68197 0000000 Form 01CSI

| S8C.                 | Cost Analysis of District's Labor Agr  | eements - Management/Supe                                       | rvisor/Conf   | idential Employees    | 3                                |                                      |
|----------------------|--|---|---------------|-----------------------|----------------------------------|--------------------------------------|
| DATA<br>In this      | ENTRY: Click the appropriate Yes or No bu section.   | tton for "Status of Management/Sເ                               | pervisor/Conf | Idential Labor Agreem | ents as of the Previous Reportin | ng Period." There are no extractions |
| Statu:<br>Were       | s of Management/Supervisor/Confidential<br>all managerial/confidential labor negotiation:<br>If Yes or n/a, complete number of FTEs, ti<br>If No, continue with section S8C. | s settled as of budget adoption?                                | svious Repor  | ting Period<br>Yes    |                                  |                                      |
| Mana                 | gement/Supervisor/Confidential Salary an   | d Benefit Negotiations<br>Prior Year (2nd Interim)<br>(2013-14) |               | ent Year<br>014-15)   | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17)     |
|                      | er of management, supervisor, and<br>ential FTE positions  | 47.0  |               | 48.0                  | ·                                | 48.0 48.0                            |
| 1a.                  | if No, compl   | olete question 2.<br>ete questions 3 and 4.                     | 1?            | n/a                   |                                  |                                      |
| 1b.                  | Are any salary and benefit negotiations sti<br>If Yes, comp  | II unsettled?<br>Plete questions 3 and 4.                       |               | No No                 |                                  |                                      |
| <u>Negot</u><br>2.   | iations Settled Since Budget Adoption<br>Salary settlement:  |   |               | ent Year<br>114-15)   | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17)     |
|                      | Is the cost of salary settlement included in projections (MYPs)?  Total cost of  | the interim and multiyear salary settlement                     |               |                       |                                  |                                      |
|                      |  | alary schedule from prior year<br>ext, such as "Reopeпer")      |               |                       |                                  |                                      |
| <u>Negot</u><br>3.   | iations Not Settled<br>Cost of a one percent increase in salary a  | nd statutory benefits   |               |                       |                                  |                                      |
| 4.                   | Amount included for any tentative salary s   | chedule increases [   |               | ent Year<br>14-15)    | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17)     |
|                      | gement/Supervisor/Confidential<br>and Welfare (H&W) Benefits   | Г   |               | ent Year<br>14-15)    | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17)     |
| 1,<br>2.<br>3.<br>4. | Are costs of H&W benefit changes include<br>Total cost of H&W benefits<br>Percent of H&W cost paid by employer<br>Percent projected change in H&W cost over                  |   |               |                       |                                  |                                      |
|                      | gement/Supervisor/Confidential<br>and Column Adjustments   |   |               | ent Year<br>14-15)    | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17)     |
| 1.<br>2.<br>3.       | Are step & column adjustments included in<br>Cost of step & column adjustments<br>Percent change in step and column over p   |   |               |                       |                                  |                                      |
|                      | gement/Supervisor/Confidential<br>Benefits (mileage, bonuses, etc.)  | ٦   |               | ent Year<br>14-15)    | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17)     |
| 1.                   | 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

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

37 68197 0000000 Form 01CSI

#### 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. | 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 t                                       | ne reports referenced in Item 1.        |  |  |  |  |
| 1.   | Are any funds other than the balance at the end of the cur            | general fund projected to have a negative fund rent fiscal year?                                   | No                                      |  |  |  |  |
|      | If Yes, prepare and submit to each fund.                              | the reviewing agency a report of revenues, expenditures  | and changes in fund balance (e.g., a    | n interim fund report) and a multiyear projection report for |  |  |  |
| 2.   | If Yes, identify each fund, by explain the plan for how and           | name and number, that is projected to have a negative el<br>when the problem(s) will be corrected. | nding fund balance for the current fisc | al year. Provide reasons for the negative balance(s) and     |  |  |  |
|      |   |  |   |  |  |  |  |
|      |   |  |   |  |  |  |  |
|      |   |  | ···                                     |  |  |  |  |
|      |   |  | <del></del>                             |  |  |  |  |

#### 2014-15 First Interim General Fund School District Criteria and Standards Review

37 68197 0000000 Form 01CSI

| DDITIONAL FISCAL INDICATORS   |
|---|
| e 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 by 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.  |  | how that the district will end the current fiscal year with a<br>ne general fund? (Data from Criterion 9B-1, Cash Balance,<br>or No)                       | No  |
| A2.  | Is the system of personnel                               | position control independent from the payroll system?  | Yes   |
| А3.  | Is enrollment decreasing in                              | both the prior and current fiscal years?   | No  |
| A4.  | Are new charter schools of enrollment, either in the pri | perating in district boundaries that impact the district's or or current fiscal year?  | No  |
| A5.  | or subsequent fiscal years                               | o a bargaining agreement where any of the current of the agreement would result in salary increases that projected state funded cost-of-living adjustment? | No  |
| A6.  | Does the district provide un retired employees?          | ncapped (100% employer paid) health benefits for current or  | Yes   |
| A7.  | is the district's financial sys                          | stem independent of the county office system?  | No .  |
| A8.  |  | reports that indicate fiscal distress pursuant to Education (If Yes, provide copies to the county office of education.)                                    | No  |
| A9.  | Have there been personne official positions within the   | I changes in the superintendent or chief business last 12 months?  | Yes   |
| When | providing comments for addi                              | tional fiscal indicators, please include the item number applica   | ble to each comment.  |
|      | Comments:<br>(optional)                                  | Item A6: District paid benefits end at age 65 in all cases wi<br>under special Board authorization   | th the exception of 4 retired Superintendents who are currently receiving lifetime benefits |
| End  | of School Dietrict 5                                     | First Interim Criteria and Standards Revie   | ***   |
| CHU  | OF SCHOOL DISTRICT P                                     | macintenin ontena and Standards Revie  | N .   |

# First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2014-15

37 68197 0000000 Form CI

| NOTICE OF CRITERIA AND STANDARDS REVIEW. This interin state-adopted Criteria and Standards. (Pursuant to Education Co   |   |
|---|---|
| Signed:   | Date:   |
| District Superintendent or Designee   |   |
| NOTICE OF INTERIM REVIEW. All action shall be taken on this meeting of the governing board.   | report during a regular or authorized special |
| To the County Superintendent of Schools:  This interim report and certification of financial condition are of the school district. (Pursuant to EC Section 42131)             | hereby filed by the governing board           |
| Meeting Date: December 09, 2014   | Signed:                                       |
| CERTIFICATION OF FINANCIAL CONDITION  | President of the Governing Board              |
| X POSITIVE CERTIFICATION  As President of the Governing Board of this school district district will meet its financial obligations for the current fisc                       |   |
| QUALIFIED CERTIFICATION  As President of the Governing Board of this school district district may not meet its financial obligations for the curre                            |   |
| NEGATIVE CERTIFICATION  As President of the Governing Board of this school district district will be unable to meet its financial obligations for the subsequent fiscal year. |   |
| Contact person for additional information on the interim repo   | ort:  |
| 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.

|       |                          |  |     | Not |
|-------|--------------------------|--|-----|-----|
| CRITE | RIA AND STANDARDS        |  | Met | 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. | х   |     |

| CRITE | RIA AND STANDARDS (conf                  | tinued)  | Met | Not<br>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.   | х   |            |
| 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.  | х   |            |
| 4     | Local Control Funding<br>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.   |     | х          |
| 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.   |     | х          |
| 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.                       |     | х          |
| 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<br>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.   |     | х          |
| 9a    | Fund Balance                             | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.   | х   |            |
| 9b    | Cash Balance                             | Projected general fund cash balance will be positive at the end of the current fiscal year.  | х   |            |
| 10    | Reserves                                 | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.                              | х   |            |

|     | EMENTAL INFORMATION  |   | No_ | <u>Yes</u> |
|-----|--|---|-----|------------|
| 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?   | х   |            |
| S2  | Using One-time Revenues<br>to Fund Ongoing<br>Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?  | х   |            |
| S3  | Temporary Interfund<br>Borrowings                          | Are there projected temporary borrowings between funds?   |     | х          |
| \$4 | 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? | х   |            |

|    | EMENTAL INFORMATION (cor                    |   | No  | Yes |
|----|---|---|-----|-----|
| 66 | Long-term Commitments                       | Does the district have long-term (multiyear) commitments or debt agreements?  |     | Х   |
|    |   | <ul> <li>If yes, have annual payments for the current or two subsequent<br/>fiscal years increased over prior year's (2013-14) annual<br/>payment?</li> </ul>                             | х   |     |
|    |   | <ul> <li>If yes, will funding sources used to pay long-term commitments<br/>decrease or expire prior to the end of the commitment period, or<br/>are they one-time sources?</li> </ul>    | х   |     |
| 7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)?   |     | х   |
|    |   | <ul> <li>If yes, have there been changes since budget adoption in OPEB<br/>liabilities?</li> </ul>  | х   |     |
| 7b | Other Self-insurance<br>Benefits            | Does the district operate any self-insurance programs (e.g., workers' compensation)?  |     | х   |
|    |   | <ul> <li>If yes, have there been changes since budget adoption in self-<br/>insurance liabilities?</li> </ul>   | Х   |     |
| 88 | Status of Labor Agreements                  | As of first interim projections, are salary and benefit negotiations still unsettled for:   |     |     |
|    |   | <ul> <li>Certificated? (Section S8A, Line 1b)</li> </ul>  | Х   |     |
|    |   | <ul> <li>Classified? (Section S8B, Line 1b)</li> </ul>  | Х   |     |
|    |   | <ul> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>  | Х   |     |
| 88 | Labor Agreement Budget<br>Revisions         | 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 |     |
|    |   | Classified? (Section S8B, Line 3)   | n/a |     |
| 39 | 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?  | х   |     |

| ADDIT | IONAL 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?   | х  |     |
| A2    | Independent Position<br>Control                         | Is personnel position control independent from the payroll system?   |    | х   |
| A3    | Declining Enrollment                                    | Is enrollment decreasing in both the prior and current fiscal years?   | х  |     |
| A4    | New Charter Schools<br>Impacting District<br>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?   | х  |     |
| A5    | Salary Increases Exceed<br>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? | х  |     |
| A6    | Uncapped Health Benefits                                | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  |    | х   |
| A7    | Independent Financial<br>System                         | Is the district's financial system independent from the county office system?  | Х  |     |
| 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).  | Х  |     |
| A9    | Change of CBO or<br>Superintendent                      | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?  |    | х   |

| ementary      |
|---------------|
| ig Valley Ele |
| Mesa-Sprin    |
| Ę             |

Actuals to end of the month of:

**General Fund Cashflows** 

2014-15

88197

2000

, <u>†</u> 88

Totals up to June 30th 8,739,274 43,849,618 1931,804 18,881 17,819 2,080,579 472,689 132,469 420,236 5,075,087 5,658,475 2,039,162 7,697,637 1,667,827 197,202 15,887 49,920,215 18,669,418 19,748,898 86,338,531 7,826,617 3,614,626 567,290 468,438 807,930 (1,673,958) 12,894,261 113,747 389,893 80,302,123 1,085,431 400,000 8,353,620 1,067,084 240,690 97,305,873 15,974,720 (3,776,713) 102,313,251 11,238,637 June 11,924,973 2,018,638 3,243,315 3,241,679 56,874 643,868 5.873 65,068 71,526 1,347,834 14,331 272,518 5,069,288 2,021,894 2,139,426 8,230,607 2,248,739 189,624 (78.149) 298,645 389,893 8,950,398 361,321 53,994 530,401 9,670 10,956,074 12,079,446 7,340,506 \$ May \$ 12,866,802 \$ 4th Quarter 4,037,276 2,498,144 17,748 4,192,564 1,435,989 1,772,693 7,401,247 581,628 226,123 37,196 2,640 545,038 202,455 747,493 73,336 881,087 8,282,334 6,535,420 April \$ 10,921,215 4,037,276 771,854 241,895 643,292 73,336 11,029,299 4,248,423 1,626,920 1,796,906 7,573,249 9,083,713 472,414 17,748 490,162 545,038 155,821 700,859 1,510,485 9,805,210 33,068 8,627,284 \$ 1,287,736 1,354 5,873 561,500 10,716,301 \$ 8,832,199 4,037,276 799,308 3,223,565 17,748 4,345,886 1,430,273 1,794,948 7,571,107 548,291 262,730 332,398 73,336 72,996 545,038 160,719 705,757 8,060,150 1,058,177 5,149,481 \$ 8,297,759 \$ 502,482 205,614 440,037 73,336 January Fabruary 11,393,866 \$ 11,980,477 3rd Quenter 4,037,276 377,831 17,748 545,038 162,427 707,465 4,227,526 1,426,924 1,774,102 7,428,551 4,415,108 7.466 - 189 E 869,208 9,284,837 \$ 4,202,488 3,344,910 4,203,474 1,391,596 1,771,066 7,366,105 620,842 251,506 619 967,527 65,067 63,333 496,746 472,414 17,748 490,162 533,789 215,292 749,081 1,449 386,538 7,547,398 8,698,328 1,332,221 3,405,128 4,202,488 3,223,565 56,874 561.500 17,748 8,082,175 73,336 73,336 73,336 561,500 7,482,927 368,788 177,476 260,515 73,336 8,804,052 \$ 5,548,090 \$ 3,707,287 2nd Quarter 5,477,183 6,096,537 3,123,927 1,066,034 1,326,602 6,477,183 533,789 67,013 600,802 5,518,583 680,114 , 16,883 1,669 B,398,677 December 15th 624,743 283,795 464,583 73,336 4,202,488 787,168 533,789 139,784 873,573 6,801,690 4,125,007 1,385,451 1,783,599 7,294,058 1,348,457 8,640,513 4,989,656 7,288 5,873 1,085,431 17,748 1,103,179 8,303,939 \$ 7,120,719 \$ (609,014) \$ (1,865,018) \$ 4,202,488 134,870 77,385 2,354 7,365 277,368 4,204,408 1,466,519 1,740,531 7,411,457 389,832 728,237 (50,470) 101,355 515,711 168,229 681,940 1,892,482 753,936 (26,242) (609,914) \$ (191,060) 4,337,158 162,506 79,062 1,824,253 1,386,148 8,622,975 \$ 9,123,624 \$ 4,202,488 212,427 3,205,461 9,184,544 21,657 77,365 58,636 8,649,717 4,170,909 1,404,117 1,712,151 7,287,178 528,101 358,615 153,783 9,923 1,335,788 \$ 8,047,958 233.573 515,711 122,510 638,221 (60,921) 7,620,368 9,184,544 118,411 \$ 99,790 3,295,288 \$ (560,916) \$ 7,570,874 \$ (560,916) \$ July August 6,739,274 \$ 4,608,111 \$ 333,550 42,980 4,165,569 1,345,307 900,782 8,411,657 2,668,266 286,506 275,722 582,228 276,529 209,969 255,402 106,199 99,790 21,814 42,980 18,621 311,217 \$ (740,865) \$ \$ 3,640,236 \$ (740,885) \$ 2,334,716 6,013,724 42,980 286,506 9,868 296,374 2,803,249 3,842,235 766,426 1,236,095 5,844,755 31,740 480 49,842 38,062 (1,487,813) 1,067,084 468,436 80,053 2,412,683 50,688 42,980 48,845 32,344 8 449,850 8,297,347 1,067,084 468,438 807,930 141,565 1 673 958 \$ 11,226,014 Beginning Balances | 8021-8047 | Property Taxes | 8012 | EPA | 8047 | RDA Residual Balanca & CRD | 8006 | Charter in Lieu Taxes | 8006 | Charter in Lieu Taxes | 8097 | Special Education Prop Tex Transfer | Multiple | Charter in LOFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80000-8099 Subtotal LCFF Sources | 80 Other Cash Equivants 8
Receivables (Excl. deformis listed below.
Deferrate - Principal Apportoment
Receivables - Lottery
Temporary Lone / Due From
Other Assets LCFF State Aid Principal Apportionment (PA)
Property Taxes 6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)
OTHER PA Recomputations and Adjustments 0025 ROP - Pass Through 9085 ASES - Pass Through SPED PA Special Education - Pass Through Change in Assets (Excl. 9110 Cash) POCES Assate - Pess Through;

9008 Assate - Pess Through;

901082 Thie I - Fed Cash Mgmt System
400 Title III - Fed Cash Mgmt System
4201803 Title III - Fed Cash Mgmt System
Other Federal Action Required
7000-7999 Trensfers Out, Other Uses & Ougo
4000-7998 Subtotal Other Expenditures 1000-7998 Total Cash Outflows - CY Expenditures Supplies
Utilities
Other Services (Excl. Utilities)
Capital Total Cash Inflows - CY Revenues | Multiple | P.A. Sp. Ed. (SDUSD), Provey 8 | Multiple | P.A. P.A. Recomputations and Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | Adjust 8550 | 8000-8998 Total Cash Inflows - CY Revenues Transfers in & Other Sources Assets (Excluding 9110 Cash) 1000-7998 Cash Outflows - CY Expenditures 1000-3999 Salaries & Benefits 9500-9659 Change in Current Liabilities 1000-3999 Subtotal Salaries & Benefits 8600-8799 Subtotal Other Local Revenues 8110 Impact Ad 8265 Assets Pess Through 8260 3010825 The I-Fed Cash Mgmt 8260 42010 Title II-Fed Cash Mgmt 8260 42010 Title III-Fed Cash Mgmt Multiple Other Federal Revenues Beginning Cash Balance Special Education 3600-8799 Other Local Revenues 1000-7998 Other Expenditures **Current Liabilities** 300-8599 Other State Reven Certificated Classified 3100-8299 Federal Revenues Payablas 8000-8099 LCFF Sources 8011 LCFF State / 12/3/2014 14:32 9111-9499 1000-1999 2000-2999 3000-3999 5000-5999 5000-5999 6000-6999 9200-9299 9200-9299 9200-9299 9300-9319 9320-9498 9111-9499 9500-9659 18188182 8900-8998 9111-9199 8772 8792 Mulliple 8 23 20 888888 2 8 8 2 2 88 52 8

(0) 525,847 832,278 2,856,751 9,626,097 (6,989,346) 7,855,000 Totals up to June 30th \$ 8,730,274 \$ 4,688,111 \$ 6,647,958 \$ 8,804,052 \$ 5,548,080 \$ 3,707,287 \$ 3,445,128 \$ 11,393,068 \$ 11,380,477 \$ 6,832,198 \$ 10,821,815 \$ 12,866,802 \$ 11,824,873 \$ 3,477,003 \$ 3,328,207 \$ \$ (7,855,000) (7,855,000) 3,921,267 4,863,096 \$ 828,493 \$ 2,817,510 S 800,346 \$ (2,457,618) \$ (4,298,438) \$ (4,588,578) \$ 3,390,280 \$ 3,976,771 \$ Actuals to end of the month of: (595,872) \$ (10,370) (380,854) 517,974 (742,822) 2014-15 General Fund Cashflows 303,037 \$ (7,784,357) \$ 976,786 114,500 44,252 \$ (180,708) 287,651 94,728 101,367 - \$ 7,855,000 7,855,000 (8,969,346) 5 8,709,470 \$ 4,459,405 \$ (792,011) 8,948,830 (86,858) 639,510 (8,959,568) Ę, \$ 7,206,899 \$ \$ 7,118,052 \$ \$ 6,959,568 \$ 158,484 Audit Adjustments
Other Restatements
Expense Suspense
Revenue Suspense
Peyroli Suspense
Treasury Reconding tems Ending Balance WITHOUT Borrowing Multiple Total Borrowing Activity 9110 Ending Cash Balance La Mesa-Spring Valley Elementary
68197 TF
2000 2000
129/201414:32 Multiple Total Other Activity Multiple Other Activity Multiple 9640 8660 8660 8600 9135 & 9640 9600-9919 9620-9919 9620-9840 9793 7999 8999 9910

|                                      | 6,739,274                   | 6,850,431  | 2,828,732  | "e,104,d3Z                                      | 960,486  | 2,886,356                              | 9,725,162   | 15,554,437   | 13,866,541  | 13,180,845  |
|--------------------------------------|-----------------------------|--|--|---|--|--|---|--|---|---|
|                                      | 7,161,195 \$                | 1.980,670 .\$  | 8,028,741-   | 11,013,374                                      | 316,077  | 4,284,748                              | 16,427,103  | 21,062,992   | 21,285,450  | . 3   |
|                                      | 13,83,7,066                 | 5 . 5,739,053 S  | 35,900,369   | #7-193-298                                      | 366,386  | 7,701,970                              | 18,932,759  | 19 811 959   | 22,956,666  | 17,086,204  |
|                                      | \$ 6,388,478                | Se. 10 309,823   | 686,000,3  | 1,505,564                                       | 2,116,926  | 2,042,846                              | 15,202,746  | 17,908,905   | 19,184,559  | 316,033,1480;   |
|                                      | \$182.5758.50¢              | \$ 4,386,727   |  | 13 10 25 10 10 10 10 10 10 10 10 10 10 10 10 10 | 1.00.27743073   1.1270,019   1.37732210   2.116,02641.   366,386 | ## ## ## ## ## ## ## ## ## ## ## ## ## | 15,558,529 1 12,621,030 13,601,986 15,202,7,44 18,622,759 | 1. CARROLL 11. 16.604/2089 11. 116.246/2021 11. 119.046/2081 11. 12.008/308 12. 19.00/009. | 113/771/787 12,406,810 22,803/348; 149,164,850 22,986,888 | 17. 7. 100/778/457, [w13/738-634 ] [W13/7864/422] [W15,035/180] [W17,686/2648] [M |
|                                      | \$ 8.366,264                | 9811109724 38  | 6 5 4 420 143  | 90 40F 262                                      | 7,270,019  | 40-356-964                             | 12,621,030  | 220,846,04   | 17,408,510  | 13,773,634  |
|                                      | * 12,860%14                 | \$ 8,941,990   | 45 C 488 544   | 11,843,198                                      | 7,743,073  | 13,000,062                             | 15,598,529  | 15,504,208   | 19,771,787  | 7.00,775,457  |
|                                      | 122 662 6 6 6 6 19 1 1      | 2. 1年11日11日2月18日 18月1日 18月1日 18月1日 18月1日 18月1日 18月1日 18月1日 18日 18月1日 18月1日 18月1日 18日 18日 18日 18日 18日 18日 18日 18日 18日 1 | 2. 2.388/794 19 1. 2.1467,503 17 17 12 12 12 12 12 12 12 12 12 12 12 12 12 | · 如果你是你是  | S. S. S. S. S. S. S. S. S. S. S. S. S. S                         | The second second                      | 大學等 的 原   |  | £ \$266,379   |   |
|                                      | \$ 5,962,388                | \$   | 2,105,303  | 1167,476  | 11,118,5439  | 7,298,769                              | 0,262,756   | 11,519,219   |   | B 279,174   |
|                                      | \$ 5,800,B75                | 200 21.18  | 2,386,734  | 1407.247  | 5.386,020  | 300/807/2                              | 11,799,082  | 11,907,376 TT, 519,2199. TT  | 10,611,231  | # 5 46,489,907  |
|                                      | F (B) B) B) B) B)           | S (6/408,342   |  | 2,234,567                                       | 6990,080,0   | v                                      |   | 2,609,505  |   | 12337,366   |
|                                      | 3.00 CB-2.                  | 11,836,208   | 6.785,929  | 5,102,864                                       | 14/802,995 8/829/1965/ 6/00/959                                  | 11,618,880                             | 13,606,947  | 18,725,008   | 13,080,913  | 14:007:606  |
| 9 64%                                | 206,466,87                  | S 77 160 477   | 013/898/4-10   | \$66.20173. ST. 1008.4                          | 14,802,985   | 12,879,056                             | 18,506,947  | 46,204,588   | 13,546,566 13,080,313 10,844,608                          | 14,224,604 14,097,606 12,337,388  |
| Ending Fund Balance \$ 7,205,999 94% | 3-14 Entiting Coash Salanda | 12-13 Ending Cesh Balance  | 1-12 Ending Cook Balance 18. 19. 19. 19. 19. 19. 19. 19. 19. 19. 19        | 衛門所以  | Sec  | 108-09 Entling Cash Balance            | 19 19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1                   | 05-07 Ending Ceally Balence  | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1                     |   |
| Ending Fund Bala                     | h Salande                   | h Balance  | # Balance A  | 10-11 Ending Cash Balance.                      | 30-10 Ending Cests Balance                                       | h Belence                              | 07-08 Ending Cash Ballshop                                | 17 Balance   | h Balance   | 04-05 Ending Ceah Balance   |
|                                      | 13-14 Entling Cas           | 12-13 Ending Cas   | 11:12 Ending Cas   | 10-11 Ending: Cals                              | 00410 Ending Cas   | 08-09 Eneling Cas                      | 07-08 Ending Cas  | 06-07 Ending Ces   | 06-06 Ending Cash Balance                                 | 04-05 Ending Cas  |

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

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

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

| DESCRIPTION   OREN'D CORNET CORNET   Control Description   Cornet Corn           | - 1  | OBJECT CODE     | c                  |                    |                 |                     |                     | •                         |              |                   | •             |
|--|--|-----------------|--------------------|--------------------|-----------------|---------------------|---------------------|---------------------------|--------------|-------------------|---------------|
| Stationary   Sta           | - 1  |                 | 1                  | urrent (Base Year) | _               | Œ  -                | irst Projected Year |                           | Seo          | ond Projected Yea |               |
| SECONOMINES              |  |                 | Unrestricted       | Restricted         | Combined        | Unrestricted        | Restricted          | Combined                  | Unrestricted | Restricted        | Combined      |
| Second-second-           |  |                 | \$6,414,908        | \$792,092          | \$7,207,000     | \$4,207,923         | \$0                 | \$4,207,923               | \$4,231,912  | \$0               | \$4,231,912   |
|  |  |                 |                    |                    |                 |                     |                     |                           |              |                   |               |
| Stock-size   31,000   Gross 571   Gross 571   Gross 572   Gross            | 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           | 106'912'16    |
|  | 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     |
| 1,000,0999   40,987,283   1,000,0999   40,987,283   1,000,0999   40,987,283   1,000,0999   40,987,283   1,000,0999   40,987,283   1,000,0999   40,987,283   1,000,0999   40,987,283   1,000,0999   40,987,283   1,000,0999   40,987,283   1,000,0999   40,987,283   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   1,000,0999   4,000,073   4,000           | 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     |
| State   Stat           | 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     |
| 1000-1999   40,837,323   5,125,222   5,0070,213   40,481,810   40,48           | 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   |
| Continuent Salative  | 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 |
| Control Control Services   Control C           | -=   |                 |                    |                    |                 |                     |                     |                           |              |                   | 1             |
|  |  | 1000-1999       | 40,837,293         | 9,232,922          | 50,070,215      | 40,151,477          | 9,323,333           | 49,484,810                | 40,553,903   | 9,414,648         | 49,968,551    |
| 4 coulous & supplies         2 coulous & supplies         1 coulous   | 2 Classified Salaries                          | 5000-2999       | 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    |
| Section of the composition of the composities of the composition of the composition o                                | 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    |
| Control Light Control Figure 1         STAN Services, Other Operating Epp         STAN SERVICES, OTHER ENGINEER         STAN SERVICES  | 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     |
| 6 Gene Charle Outside Sent Sent Sent Sent Sent Sent Sent Sen   |  | 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     |
| 1, charter Cargo - exclude Direct Sap.   7, charter Cargo   7, chart           | 6 Capital Outlay                               | 6669-0009       | 229,446            | 650,581            | 880,027         | 281,794             | 117,363             | 399,157                   | 289,402      | 120,532           | 409,935       |
| Direct Service   Control Note   Co           | 7 Other Outgo - exclude Direct Sup.            | 7100-7299       | 0                  | 0                  | 0               | 0                   | 0                   | O                         |              | 0                 | 0             |
| State Support   Includence   Coast             | 8, Debt Service                                | 7400-7499       | 788,159            | 0                  | 788,159         | 788,159             | 0                   | 788,159                   | 788,159      | 0                 | 788,159       |
| 1.   | 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)     |
| Transfers of the tran           | 10 CSR Reduction (for info only)               | 1000-7999       |                    |                    |                 |                     |                     |                           | 0            | 0                 |               |
| Trincing Expending Four Part Part Part Part Part Part Part Par   | 11. Projected Budget Reduction                 |                 | 0                  | 0                  | 0               | 0                   | 0                   | 0                         | 0            | 0                 | 0             |
| Transfers out  | 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 |
| 2 Transfers Out         750.07229         121,718         0         121,718         0         121,718         0  | 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        |
| Sources         Same and second states         Same and second states <t< td=""><td>7 Transfers Out</td><td>7510-7529</td><td>121 718</td><td></td><td>121 718</td><td>121718</td><td>· c</td><td>121 718</td><td>121 718</td><td>- C</td><td>121 718</td></t<>  | 7 Transfers Out                                | 7510-7529       | 121 718            |                    | 121 718         | 121718              | · c                 | 121 718                   | 121 718      | - C               | 121 718       |
| State   Stat           | 200 200 200 200 200 200 200 200 200 200        | 9630-8679       |                    | ) C                |                 |                     | , ,                 | i c                       |              | - ¢               |               |
| Companion   Comp           | 3. Sources                                     | 6760-0660       | <br>> C            | 0 0                | <b>3</b> C      | 9 6                 | 0 0                 | > 6                       |              | · c               | ) C           |
| State   Stat           | 4- Uses  | 7630-7699       | 0 521 500)         | 0 60% [52]         | <b>O</b>        | (1,000,004)         | 11 589 834          |                           | 785 135 (1)  | 12 361 387        | 0             |
| National Reserve   19,2,1929   19,192,1929           | ΠB   | _1              | (200017C/2)        | 1,000,000          | 1,000,000       | (+70'202'71)        | +20,000,11          | 000 000                   | , 12,001,007 | 100,400,44        | 42 211 020    |
| Figure   F           | - (I   |                 | (\$2,206,985)      | (\$792,092)        | (52,999,077)    | 423,989             | (ne)                | \$86,525                  | 52,211,829   | De                | \$2,411,623   |
| 1, Recoloung Cash         971         43,650         0         43,650         0         43,650         0         43,650         0         43,650         0         43,650         0         43,650         0         0         43,650         0         0         141,655         0         0         141,655         0         141,655         0         141,655         0         141,655         0         141,655         0         141,655         0         141,655         0         141,655         0         0         141,655         0         0         141,655         0         0         141,655         0  | ŧ  |                 | \$4,207,923        | S                  | \$4,207,923     | \$4,231,912         | 尽                   | \$4,231,912               | \$6,443,741  | <b>%</b>          | \$6,443,741   |
| 141,565   141,           | 1. Revolving Cash                              | 1176            | 43,650             | 0                  | 43,650          | 43,650              | 0                   | 43,650                    | 43,650       | 0                 | 43,650        |
| 4 Stabilization Arrangements 5750 4751,489 0 1,251,489 1,338,207 1,338,207 1,424,925 0 1,424,925 0 1,338,207 1,424,925 0 1,338,207 1,338,207 1,424,925 0 1,338,207 1,338,207 1,424,925 0 1,338,207 1,338,208 1,338,207 1,338,207 1,338,208 1,338,207 1,338,207 1,338,208 1,338,207 1,338,208 1         | 2 Stores                                       | 97xx            | 141,565            | 0                  | 141,565         | 141,565             | 0                   | 141,565                   | 141,565      | 0                 | 141,565       |
| 4 (Stabilization Arrangements) 9750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 3 Other Reserves                               | 97xx            | 1,251,489          | 0                  | 1,251,489       | 1,338,207           | 0                   | 1,338,207                 | 1,424,925    | 0                 | 1,424,925     |
| 5. Other Commitments         9760            | 4 Stabilization Arrangements                   | 9750            | 0                  | 0                  | 0               | 0                   | 0                   | 0                         | 0            | 0                 | 0             |
| 7. Reserve for Economic Uncertainties         9780         870,502         0         870,502         934,275         2,128,800         0           7. Reserve for Economic Uncertainties         9789         3,152,206         0         3,112,422         0         3,112,422         3,193,199         0           8. Unassigned/unappropriated Amount         9790         0         0         3,152,206         6         5,570,119         50         55,770,119         57,868,666         50         6           8. Unassigned/unappropriated Amount         9790         0         0         0         0         0         0         936,527         0         936,527         0         0         936,527         0         0         936,527         0 <td>5 Other Commitments</td> <td>0926</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>  | 5 Other Commitments                            | 0926            | 0                  | 0                  | 0               | 0                   | 0                   | 0                         | 0            | 0                 | 0             |
| 7. Reserve For Economic Uncertainties         9789         3,152,206         0         3,112,422         0         3,112,422         3,193,199         0         0           Si Unassigned/unappropriated Amounts of Ending Fund Balance Total         55,459,412         50         55,570,119         50         55,570,119         50         3,112,422         3,193,199         0           Components of Ending Fund Balance Total         55,459,412         50         \$5,570,119         \$0         \$5,570,119         \$5,570,119         \$0         936,527         0         936,527         0         936,527         0         936,527         0         936,527         0         936,527         \$0 <td>6; Assigned - Other Assignments</td> <td>9780</td> <td>870,502</td> <td>0</td> <td>870,502</td> <td>934,275</td> <td>0</td> <td>934,275</td> <td>2,128,800</td> <td>0</td> <td>2,128,800</td>   | 6; Assigned - Other Assignments                | 9780            | 870,502            | 0                  | 870,502         | 934,275             | 0                   | 934,275                   | 2,128,800    | 0                 | 2,128,800     |
| Study   Unassigned dunappropriated Amount   9700   0   0   0   0   0   0   0   0   0   | 7 Reserve for Economic Uncertainties           | 6826            | 3,152,206          | 0                  | 3,152,206       | 3,112,422           | Q                   | 3,112,422                 | 3,193,199    | 0                 | 3,193,199     |
| Components of Ending Fund Balance Total   \$5,459,412   \$6   \$5,570,119   \$0   \$5,570,119   \$7,868,666   \$0     Reserve Percentage Level for this district: 3.00%   Total Reserve, or \$50,000 (greater of the two)     FY 2014-15 ADA Input Sheet (District): 11,630,40   FY 2014-15 Bud   \$3,152,206   \$3,152,206   \$50     FY 2015-16 Unappropiated Amount is: Positive   Positive | 8 Unassigned/unappropriated Amount             | 9266            | 0                  | 0                  | 0               | 0                   | 0                   | 0                         | 936,527      | 0                 | 936,527       |
| Secretary Percentage Level for this district: 3.00%   103a  Reserve, or \$50,000 (greater of the two)  |  | d Balance Total | \$5,459,412        | 0\$                | \$5,459,412     | \$5,570,119         | \$0                 | \$5,570,119               | \$7,868,666  | \$0               | \$7,868,666   |
| 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         \$3         \$0           FY 2014-15 ADA Input Sheet (District):         11,630.40         FY 2015-16 Proj         \$3,112,422         \$3         \$0           FY 2015-16 Unappropiated Amount is:         Positive         Positive         FY 2016-17 Proj         \$3,193,199         \$3,193,199         \$0           *NOTE: Negative number means reserve % not met compares amount in 9770 only.         *NOTE: Negative number means reserve % not met compares amount in 9770 only.         *NOTE: Negative number means reserve % not met compares amount in 9770 only.  |  |                 |                    |                    | 3% Calcula      | ted Reserve, or \$5 | 50,000 (greater of  | the two)                  |              |                   |               |
| 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       \$3,112,422       \$0         FY 2015-16 Unappropiated Amount is:       Positive       FY 2016-17 Proj       \$3,193,199       \$3,193,199       \$0         FY 2016-17 Unappropiated Amount is:       Positive       Positive       Positive       Positive   | Reserve Percentage Level for this district:    |                 | 3.00%              |                    |                 | Total Reserves      | 3% Calculated       | Difference*               |              |                   |               |
| FY 2015-16 Proj \$3,112,422 \$0  FY 2015-16 Proj \$3,193,199 \$0  FY 2015-16 Unappropiated Amount is:  Positive  FY 2015-17 Unappropiated Amount is:  Positive  FY 2015-17 Unappropiated Amount is:  Positive  *NOTE: Negative number means reserve % not met compares amount in 9770 only.  | FY 2014-15 ADA Input Sheet (District):         |                 | 11,630.40          |                    | FY 2014-15 Bud  | \$3,152,206         | \$3,152,206         | \$0                       |              |                   |               |
| FY 2015-16 Unappropiated Amount is: Positive FY 2016-17 Unappropiated Amount is: Positive *NOTE: Negative number means reserve % not met compares amount in 9770 only.   |  |                 |                    |                    | FY 2015-16 Proj | \$3,112,422         | \$3,112,422         | S. 57                     |              |                   |               |
| FY 2015-16 Unappropiated Amount is: Positive FY 2016-17 Unappropiated Amount is: Positive *NOTE: Negative number means reserve % not met compares amount in 9770 only.   |  |                 |                    |                    | 11 20107 11     | C)+(C)+(C)+         | 000000000           | 3                         |              |                   |               |
| *NOTE: Negative number means reserve % not met compares amount in 9770 only.   | FY 2015-16 Unappropiated Amount is:            |                 | Positive           |                    |                 |                     |                     |                           |              |                   |               |
| *NOTE: Negative number means reserve % not met compares amount in 9770 only.   |  |                 |                    |                    |                 |                     |                     |                           |              |                   |               |
|  | *NOTE: Negative number means reserve ?         | % not met compa | res amount in 9770 | only.              | 1               | 4                   |                     | or interest of the second |              |                   |               |

| Description  | 2016-17<br>rojection<br>(E)<br>1,716,901.00<br>5,897,230.00<br>3,220,764.00<br>7,784,171.00<br>32,743.00<br>0.00<br>0.00<br>8,651,809.00<br>2,484,810.00<br>0.00<br>0.00<br>0.00<br>9,968,551.00<br>5,845,577.00<br>152,671.00<br>0.00 |
|--|--|
| 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. LCFP/Revenue Limit Sources   8100-8099   6,096.875.75   -3.27%   5,897,230.00   0.00%   5,3  | 1,716,901.00<br>5,897,230.00<br>3,220,764.00<br>7,784,171.00<br>32,743.00<br>0.00<br>0.00<br>3,651,809.00<br>2,484,810.00<br>483,741.00<br>0.00<br>0,00<br>0,00<br>0,00<br>6,845,577.00<br>152,671.00<br>0.00                          |
| A. REVENUES AND OTHER FINANCING SOURCES  1. LCFF/Revenue Limit Sources  8.010-8099 8.2,320,761.00 5.596 86,844,429.00 5.6165 91, 2. Federal Revenues 8100-8299 6,096,975.75 3.2776 3.2276.10.00 0.0076 3. 3. Other State Revenues 8600-8799 7,970,156.21 2.4376 7,776,221.00 0.0076 5. Other Financing Sources 8700-8999 87,970,156.21 87,976,221.00 87,976,21.00 87,976,21.00 87,976,21.00 87,976,21.00 87,976,21.00 87,976,21.00 87,976,21.00 87,976,21.00 87,976,21.00 87,976,21.00 87,976, | 5,897,230.00<br>3,220,764.00<br>7,784,171.00<br>32,743.00<br>0.00<br>0.00<br>3,651,809.00<br>9,484,810.00<br>0.00<br>0.00<br>9,968,551.00<br>152,671.00<br>0.00  |
| 1. LCFF/Revenue Limit Sources   \$010-8099   \$2,320,761.00   5.50%   \$8,844,429.00   5.6194   91, 2   1   1   1   1   1   1   1   1   2   2  | 5,897,230.00<br>3,220,764.00<br>7,784,171.00<br>32,743.00<br>0.00<br>0.00<br>3,651,809.00<br>9,484,810.00<br>0.00<br>0.00<br>9,968,551.00<br>152,671.00<br>0.00  |
| 2. Federal Revenues  | 5,897,230.00<br>3,220,764.00<br>7,784,171.00<br>32,743.00<br>0.00<br>0.00<br>3,651,809.00<br>9,484,810.00<br>0.00<br>0.00<br>9,968,551.00<br>152,671.00<br>0.00  |
| 3. Other State Revenues  | 3,220,764.00<br>7,784,171.00<br>32,743.00<br>0.00<br>0.00<br>3,651,809.00<br>2,484,810.00<br>483,741.00<br>0.00<br>0,00<br>9,968,551.00<br>152,671.00<br>0.00<br>0.00  |
| 4. Other Local Revenues 8600-8799 7,970,156.21 2.43% 7,776,221.00 0.10% 7, 5. Other Financing Sources 8390-8929 32,743.00 0.00% 32,743.00 0.00%  | 7,784,171.00 32,743.00 0.00 0.00 3,651,809.00 2,484,810.00 483,741.00 0.00 2,968,551.00 152,671.00 0.00  |
| 5. Other Financing Sources a. Transfers In B900-829 32,743,00 0.00% 32,743,00 0.00% 0.00% c. Contributions 8980-8999 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00   | 32,743.00<br>0.00<br>0.00<br>3,651,809.00<br>9,484,810.00<br>483,741.00<br>0.00<br>0.00<br>9,968,551.00<br>152,671.00<br>0.00  |
| a. Transfers In b. Other Sources 8930-8979 b. Other Sources 8930-8979 0.00 0.00% 0.0 | 0.00<br>0.00<br>8,651,809.00<br>9,484,810.00<br>483,741.00<br>0.00<br>0.00<br>9,968,551.00<br>152,671.00<br>0.00   |
| b. Other Sources c. Contributions 830-8979 0.00 0.00%  | 0.00<br>3,651,809.00<br>9,484,810.00<br>483,741.00<br>0.00<br>0.00<br>9,968,551.00<br>5,845,577.00<br>152,671.00<br>0.00   |
| 6. Total (Sum lines A1 thru A5c)  B. EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustment  e. Total Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  3. Employee Benefits  3000-3999  20,123,897.94  4. 15%  20,958,982.00  9.11%  22,  4. Books and Supplies  4000-4999  3,326,616.90  17,65%  6,856,981.00  2,70%  7,  5. Services and Other Operating Expenditures  5000-5999  8,289,342.68  2,77%  8,518,624.00  -0,51%  8,  7100-7299,7400-7499  788,158.61  0,00%  788,159.00  0,00%  2,70%  7,  10ther Outgo (excluding Transfers of Indirect Costs)  7100-7299,7400-7499  788,158.61  0,00%  720,6661.00)  2,70%  7,  7,  7,  7,  7,  7,  8,  7,  7,  7,   | 3,651,809.00<br>2,484,810.00<br>483,741.00<br>0.00<br>0.00<br>9,968,551.00<br>5,845,577.00<br>152,671.00<br>0.00   |
| B. EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-oF-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-oF-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-oF-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3.000-3999 16,694,418.49 16,694,418.49 16,694,418.49 16,845,577.00 0.91% 16,845,577.00 0.91% 16,845,577.00 0.91% 16,845,577.00 0.91% 16,694,418.49 | 9,484,810.00<br>483,741.00<br>0.00<br>0.00<br>9,968,551.00<br>5,845,577.00<br>152,671.00<br>0.00   |
| 1. Certificated Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustment  e. Total Classified Salaries  50,070,214.94  1.17%  49,484,810.00  9.98%  49, 2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  3. Employee Benefits  3000-3999  16,694,418.49  9.91%  16,6845,577.00  9.91%  16,6845,577.00  9.91%  16,845,577.00  9.91%  16,845,577.00  9.91%  16,845,577.00  9.91%  16,845,577.00  9.91%  16,845,577.00  9.91%  16,846,597.94  16,846,597.90  9.818,027.27  17.65%  8,518,624.00  10.00% | 483,741.00<br>0.00<br>0.00<br>9,968,551.00<br>6,845,577.00<br>152,671.00<br>0.00   |
| a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 2. Classified Salaries 3. Step & Column Adjustment 6. Cost-of-Living Adjustment 7. September 16,694,418.49 9. September  | 483,741.00<br>0.00<br>0.00<br>9,968,551.00<br>6,845,577.00<br>152,671.00<br>0.00   |
| b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) d. Books and Supplies d. Books and Supplies d. Books and Other Operating Expenditures d. Capital Outlay d. Capital Outlay for Other Outgo (excluding Transfers of Indirect Costs) d. Other Outgo - Transfers of Indirect Costs for O | 483,741.00<br>0.00<br>0.00<br>9,968,551.00<br>6,845,577.00<br>152,671.00<br>0.00   |
| b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries c. Cost-of-Living Adjustment d. Other Adjustment e. Cost-of-Living Adjustment d. Other Adjustment e. Cost-of-Living Adjustment d. Other Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 4. Books and Supplies 4. Books and Supplies 5. Services and Other Operating Expenditures 5. Services and Other Operating Expenditures 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7. 100-7299, 7400-7499 8. Other Outgo - Transfers of Indirect Costs 7. 300-7399 7. Other Outgo - Transfers of Indirect Costs 7. 200-299, 20,123,897.94 1. 17. 20,888,159,00 1. 20,006 1. 20,006 1. 20,006 1. 20,006 1. 20,007 1 | 483,741.00<br>0.00<br>0.00<br>9,968,551.00<br>6,845,577.00<br>152,671.00<br>0.00   |
| c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries 3. Employee Benefits 3. Employee Benefits 3. Employee Benefits 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 5. Capital Outlay 6. Capital Outlay 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7. Other Outgo - Transfers of Indirect Costs 7300-7399  1000-1999 50,070,214,94 1.17% 49,484,810.00 0.98% 49, 49,444,810.00 0.98% 49, 49,444,810.00 0.98% 49,418.49 16,694,418.49 16,69 | 0.00<br>0.00<br>9,968,551.00<br>6,845,577.00<br>152,671.00<br>0.00   |
| d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 5. Services and Other Operating Expenditures 6. Capital Outlay 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo (220,6511.00) 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs 7300-7399 7. Other Outgo - Transfers of Indirect Costs  | 0.00<br>9,968,551.00<br>6,845,577.00<br>152,671.00<br>0.00   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  3. Employee Benefits  4. Books and Supplies  5. Services and Other Operating Expenditures  5. Services and Other Operating Expenditures  6. Capital Outlay  6. Capital Outlay  6. Capital Outlay  7. Other Outgo (excluding Transfers of Indirect Costs)  7100-7299, 7400-7499  78, 158,661.000  7. Other Outgo (excluding Transfers of Indirect Costs)  7100-7299, 7400-7499  78, 158,661.000  7. Other Outgo (excluding Transfers of Indirect Costs)  7100-7299, 7400-7499  78, 158,661.000  7. Other Outgo (excluding Transfers of Indirect Costs)  7300-7399  7. Other Outgo - Transfers of Indirect Costs  7300-7399  7. Other Outgo (220,6611.00)  7. Other Outgo - Transfers of Indirect Costs  7300-7399  7. Other Outgo - Transfers of Indirect Costs  7300-7399  7. Other Outgo - Transfers of Indirect Costs  7300-7399  7. Other Outgo (220,6611.00)  7. Other Outgo (220,6611.00)  7. Other Outgo - Transfers of Indirect Costs  | 9,968,551.00<br>5,845,577.00<br>152,671.00<br>0.00   |
| 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 16,694,418.49 16,694,41 | 5,845,577.00<br>152,671.00<br>0.00   |
| a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 16,694,418.49 16,69 | 152,671.00<br>0.00   |
| b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 16,694,418.49 19,91% 16,845,577.00 19,1% 22, 4. Books and Supplies 4000-4999 8,326,616.90 1-7.65% 6,856,981.00 2,70% 7, 5. Services and Other Operating Expenditures 5000-5999 8,289,342.68 2,77% 8,518,624.00 10,51% 8,6 Capital Outlay 6000-6999 880,027.27 1-54,64% 399,157.00 2,70% 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 788,158.61 0,00% 788,159.00 0,00% 0,01% 0,00%  | 152,671.00<br>0.00   |
| c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 16,694,418.49 20,123,897.94 4.159 20,958,982.00 9.11% 22, 4. Books and Supplies 4000-4999 8,326,616.90 -17.659 6,856,981.00 2.70% 7, 5. Services and Other Operating Expenditures 5000-5999 8,289,342.68 2.779 8,518,624.00 -0.51% 8, 6. Capital Outlay 6000-6999 880,027.27 -54,649 399,157.00 2.70% 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 788,158.61 0.00% 788,159.00 0.00%   | 0.00   |
| d. Other Adjustments       (15,785.67)         e. Total Classified Salaries (Sum lines B2a thru B2d)       2000-2999       16,694,418.49       0.91%       16,845,577.00       0.91%       16,         3. Employee Benefits       3000-3999       20,123,897.94       4.15%       20,958,982.00       9.11%       22,         4. Books and Supplies       4000-4999       8,326,616.90       -17.65%       6,856,981.00       2.70%       7,         5. Services and Other Operating Expenditures       5000-5999       8,289,342.68       2.77%       8,518,624.00       -0.51%       8,         6. Capital Outlay       6000-6999       880,027.27       -54,64%       399,157.00       2.70%         7. Other Outgo (excluding Transfers of Indirect Costs)       7100-7299, 7400-7499       788,158.61       0.00%       788,159.00       0.00%         8. Other Outgo - Transfers of Indirect Costs       7300-7399       (220,869.00)       2.60%       (226,611.00)       2.70%       (   |  |
| e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 16,694,418.49 0.91% 16,845,577.00 0.91% 16, 3. Employee Benefits 3000-3999 20,123,897.94 4.15% 20,958,982.00 9.11% 22, 4. Books and Supplies 4000-4999 8,326,616.90 -17.65% 6,856,981.00 2.70% 7, 5. Services and Other Operating Expenditures 5000-5999 8,289,342.68 2.77% 8,518,624.00 -0,51% 8, 6. Capital Outlay 6000-6999 880,027.27 -54,64% 399,157.00 2.70% 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 788,158.61 0.00% 788,159.00 0.00% 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (220,869.00) 2.60% (226,611.00) 2.70% (  |  |
| 3. Employee Benefits     3000-3999     20,123,897.94     4.15%     20,958,982.00     9.11%     22,       4. Books and Supplies     4000-4999     8,326,616.90     -17.65%     6,856,981.00     2.70%     7,       5. Services and Other Operating Expenditures     5000-5999     8,289,342.68     2,77%     8,518,624.00     -0,51%     8,       6. Capital Outlay     6000-6999     880,027.27     -54,64%     399,157.00     2,70%       7. Other Outgo (excluding Transfers of Indirect Costs)     7100-7299,7400-7499     788,158.61     0.00%     788,159.00     0.00%       8. Other Outgo - Transfers of Indirect Costs     7300-7399     (220,869.00)     2.60%     (226,611.00)     2,70%     (   |  |
| 4. Books and Supplies       4000-4999       8,326,616.90       -17.65%       6,856,981.00       2.70%       7,         5. Services and Other Operating Expenditures       5000-5999       8,289,342.68       2.77%       8,518,624.00       -0,51%       8,         6. Capital Outlay       6000-6999       880,027.27       -54.64%       399,157.00       2.70%         7. Other Outgo (excluding Transfers of Indirect Costs)       7100-7299,7400-7499       788,158.61       0.00%       788,159.00       0.00%         8. Other Outgo - Transfers of Indirect Costs       7300-7399       (220,869.00)       2.60%       (226,611.00)       2.70%       (  | 6,998,248.00   |
| 5. Services and Other Operating Expenditures     5000-5999     8,289,342.68     2.77%     8,518,624.00     -0,51%     8,       6. Capital Outlay     6000-6999     880,027.27     -54,64%     399,157.00     2.70%       7. Other Outgo (excluding Transfers of Indirect Costs)     7100-7299,7400-7499     788,158.61     0.00%     788,159.00     0.00%       8. Other Outgo - Transfers of Indirect Costs     7300-7399     (220,869.00)     2.60%     (226,611.00)     2.70%     (   | 2,869,064.00   |
| 6. Capital Outlay 6000-6999 880,027.27 -54,64% 399,157.00 2.70% 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 788,158.61 0.00% 788,159.00 0.00% 78 | 7,042,119.00   |
| 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 788,158.61 0.00% 788,159.00 0.00% 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (220,869.00) 2.60% (226,611.00) 2.70% (   | 8,474,915.00   |
| 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (220,869.00) 2.60% (226,611.00) 2.70% (   | 409,934.00   |
|  | 788,159.00   |
| 1 o o d   mil   1 o d  | (232,729.00)   |
| 9. Other Financing Uses  |  |
|  | 121,718.00   |
| b. Other Uses 7630-7699 0.00 0.00% 0.00 0.00%  | 0.00   |
| 10. Other Adjustments  | 0.00   |
|  | 6,439,979.00   |
| C. NET INCREASE (DECREASE) IN FUND BALANCE   |  |
|  | 2,211,830.00   |
| D, FUND BALANCE  |  |
|  | 4,231,912.80   |
|  | 6,443,742.80   |
| 3. Components of Ending Fund Balance (Form 011)  |  |
|  | 185,215.00   |
| <b>b.</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 <u>870,502.80</u> 934,275.80 2,   | 2,128,800.00   |
| e. Unassigned/Unappropriated   |  |
| 1. Reserve for Economic Uncertainties 9789 3,152,205.00 3,112,422.00 3,  |  |
|  | 3,193,199.00   |
| f. Total Components of Ending Fund Balance   |  |
| (Line D3f must agree with line D2) 4,207,922.80 4,231,912.80 6,  | 3,193,199.00<br>936,528.80   |

|  | Officesti             | ricted/Restricted     |  |                        |   |   |
|--|-----------------------|-----------------------|--|------------------------|---|---|
| <del></del>  |                       | Projected Year        | %  | 2017.16                | %   | 2015.7  |
|  | Object                | Totals<br>(Form 011)  | Change<br>(Cols. C-A/A)  | 2015-16<br>Projection  | Change<br>(Cols, E-C/C)                                     | 2016-17<br>Projection   |
| Description  | Codes                 | (10111/011)<br>(A)    | (B)  | (C)                    | (Cois, E-C/C)<br>(D)  | (E)   |
| E. AVAILABLE RESERVES (Unrestricted except as noted)   | -                     |                       | The state of the s |                        |   |   |
| 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                  |                       | Propagation  | 0.00                   | BALL STATE  | 0.00  |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |                       |                       | Market Barrier   |                        |   |   |
| a. Stabilization Arrangements  | 9750                  | 0.00                  | Acoust Control   | 0.00                   | 語が行動した。   | 0.00  |
| b. Reserve for Economic Uncertainties  | 9789                  | 1,251,489.20          |  | 1,338,207.20           |   | 1,424,925.20  |
| c. Unassigned/Unappropriated 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)         | 9790                  | 0.00                  |  | 0.00                   |   | 0.00  |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                               |                       | 4,403,694.20<br>4.19% |  | 4,450,629.20<br>4.29%  | 꽃 존 하다  | 5,554,653.00<br>5.22%   |
| F. RECOMMENDED RESERVES  |                       | 4,19%                 |  | 4.29%                  | B. J. State Plane Science Articles All the Science Articles | 3.227   |
|  |                       |                       | 33   |                        |   |   |
| Special Education Pass-through Exclusions  |                       |                       | January Control  |                        |   | Piking Awarian<br>Barang Awarian Inge   |
| For districts that serve as the administrative unit (AU) of a  |                       | AT THE WAR            |  |                        |   |   |
| special education local plan area (SELPA):   |                       |                       |  |                        |   |   |
| a. Do you choose to exclude from the reserve calculation   |                       |                       |  |                        | interior in the parties.<br>The fine in the interior        |   |
| the pass-through funds distributed to SELPA members?   | No                    |                       |  |                        |   |   |
| <ul> <li>If you are the SELPA AU and are excluding special</li> </ul>                                |                       | 掛き、本に経過               |  |                        |   |   |
| education pass-through funds;  |                       |                       |  |                        |   | i de de la Maria.<br>La composição de la composição de la composição de la composição de la composição de la composição de la compo |
| 1. Enter the name(s) of the SELPA(s):  |                       |                       |  |                        |   | era variation   |
|  |                       | <b>有种种类似的</b>         |  |                        |   |   |
|  |                       | 20 N. O. W. W.        | Tay of the public  | <u> 98976 - 75.2 -</u> | AND NOTE OF   | 11    |
| 2. Special education pass-through funds  |                       |                       |  |                        | 10.1516年表现  |   |
| (Column A: Fund 10, resources 3300-3499 and 6500-6540,   |                       |                       |  |                        |   |   |
| objects 7211-7213 and 7221-7223; enter projections for   |                       | 1                     |  |                        |   |   |
| 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                                  |                       |                       |  | 1                      |   |   |
| (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C26                                    | e; enter projections) | 11,630.40             |  | 11,630,40              | 15. 376 t 57.45   | 11,630.40   |
| 3. Calculating the Reserves  |                       |                       | Programme and the second   |                        |   |   |
| <ul> <li>a. Expenditures and Other Financing Uses (Line B11)</li> </ul>                              |                       | 105,073,525.83        |  | 103,747,397.00         |   | 106,439,979.00  |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a                                | a is No)              | 0.00                  |  | 0.00                   |   | 0.00  |
| <ul> <li>c. Total Expenditures and Other Financing Uses</li> <li>(Line F3a plus line F3b)</li> </ul> |                       | 105,073,525,83        |  | 103,747,397.00         |   | 106,439,979.00  |
| d. Reserve Standard Percentage Level   |                       | 200/070/020/03        | <b>都</b> 系数,2003   | 103,117,357.00         |   | 100,157,777,00  |
| (Refer to Form 01CSI, Criterion 10 for calculation details)  |                       | 3%                    |  | 3%                     |   | 39  |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |                       | 3,152,205.77          | <b>は</b> ない。<br>はなことは、   |                        |   |   |
|  |                       | 3,132,203.//          |  | 3,112,421.91           |   | 3,193,199.37  |
| f. Reserve Standard - By Amount  |                       | 0.00                  |  |                        |   |   |
| (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                   | 100 1 - 4 1 2 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1  | YES                    |   | YEŞ   |

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

# La Mesa-Spring Valley Elementary

|  |            | Data i   | n shaded areas are provid | led by SDCOE (for informa | tion only)                            |
|--|------------|--|---------------------------|---------------------------|---------------------------------------|
| DESCRIPTION  |            | 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 (sscDartboard)                               |            | 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 Caic.)                  |            | (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       | Service of the servic | 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 B                                    |            |  | \$ 6,414,908              | \$ 792,092                | \$ 7,207,000                          |
| (+/-)/   |            | ent (District Input)   | <b>A</b>                  |                           | \$                                    |
| <u></u>  | 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.

<sup>\*</sup>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
  - O 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.
  - O 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 incude 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.

| LCFF Calculator  La Mesa   | Universal Assum<br>-Spring Valley | pti | ons                                   |    |                 |    |          | _  | 12/3/12  |
|--|-----------------------------------|-----|---------------------------------------|----|-----------------|----|----------|----|----------|
| Projection Tit   | T'                                |     | · · · · · · · · · · · · · · · · · · · |    |                 |    |          |    |          |
|  | 2012-13                           |     | 2013-14                               |    | 2014-15         |    | 2015-16  |    | 2016-1   |
| Annual COLA<br>(prefilled as calculated by the Department of Finance, DOF)   |                                   |     |                                       |    |                 |    | <u> </u> |    |          |
| _CFF Gap Closed Percentage (prefilled as calculated by the Department of Finance, DOF)   |                                   |     | 1.57%<br>12.00169574%                 |    | 0.85%<br>29.56% |    | 2.19%    |    | 25.489   |
| 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) |                                   | ۸.  | 11.75%                                | >  | 28.05%          |    | 20.68%   |    | 25.489   |
| used in Economic Recovery Farger, ERT, calculation only)   |                                   | \$  | 12,921.15                             |    |                 |    |          |    |          |
| EPA Entitlement as % of statewide adjusted Revenue Limit   | 21.5165%                          |     | 21.0317%                              |    | 21.9621%        |    | 21.9621% |    | 21.96219 |
| PER ADA FUNDING LEVELS (calculated at <u>TARGET</u> )  |                                   |     |                                       |    |                 |    |          |    |          |
| 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    | \$ | 1,61     |
| Grades 4-6   |                                   | \$  | 1,411                                 | \$ | 1,423           | \$ | 1,454    | \$ | 1,48     |
| Grades 7-8   |                                   | \$  | 1,453                                 | \$ | 1,466           | \$ | 1,498    | \$ | 1,530    |
| Grades 9-12  |                                   | \$  | 1,728                                 | \$ | 1,742           | \$ | 1,781    | \$ | 1,81     |
| Concentration Grant (>55% population)  |                                   |     | 50.00%                                | _  | 50.00%          |    | 50.00%   |    | 50.00    |
| Grades TK-3  |                                   | \$  | 3,838                                 | \$ | 3,871           | \$ | 3,955    | \$ | 4,046    |
| Grades 4-6   |                                   | \$  | 3,528                                 | \$ | 3,558           | \$ | 3,636    | \$ | 3,71     |
| Grades 7-8   |                                   | \$  | 3,633                                 | \$ | 3,664           | \$ | 3,745    | \$ | 3,82     |
| Grades 9-12  |                                   | \$  | 4,319                                 | \$ | 4,356           | \$ | 4,452    | \$ | 4,54     |
| NECESSARY SMALL, SCHOOL SELECTION (if applicable)  |                                   |     |                                       |    |                 |    |          |    |          |
| NSS #1   | <del></del> -                     |     | LCFF                                  |    | LCFF            | _  | LCFF     |    | LCF      |
| NSS #2   |                                   |     | LCFF                                  |    | LCFF            |    | LCFF     |    | LCFF     |
| NSS #3   |                                   |     | LCFF                                  |    | LCFF            |    | LCFF     |    | LCF      |
| NSS #4   |                                   |     | LCFF                                  |    | LCFF            |    | LCFF     |    | LCFI     |
| NSS #5   |                                   |     | LCFF                                  |    | LCFF            |    | LCFF     |    | LCFF     |
|  |                                   |     |                                       |    |                 |    |          |    |          |
| Created b  | ру:                               |     |                                       |    |                 |    |          |    |          |

| Created by: |  |
|-------------|--|
| Email:      |  |
| Phone:      |  |

#### STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

#### La Mesa-Spring Valley

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

District

| Line                                  | CDE Exhibit   | School District   | Annual Certific, | Adjustments | 12-13 RL DATA |
|---------------------------------------|---|---|------------------|-------------|---------------|
| <b>4-1</b>                            | Sch District Revenue Limit  | Base Revenue Limit per ADA  | 6,422.05         |             | 6,422.0       |
| <b>\-</b> 2                           | Sch District Revenue Limit  | Meals/BTSA Add-on per ADA (AB851)   | 8.62             |             | 8.6           |
| <b>1-3</b>                            | Sch District Revenue Limit  | Revenue Limit ADA   | 11,917.01        |             | 11,917.0      |
| ۸-21                                  | Sch District ADA  | Charter School Block Grant Offset ADA   | -                |             |               |
| 3-5                                   | Sch District Revenue Limit  | Special Revenue Limit Adjustments   | -                |             |               |
| 3-6                                   | Sch District Revenue Limit  | Miscellaneous Revenue Limit Adjustments   | -                | 4.          |               |
| 3-7                                   | Sch District Revenue Limit  | All Charter District Revenue Limit Adjustment   | -                |             |               |
| <b>3-8</b>                            | Sch District Revenue Limit  | Class Size Penalty Adjustment   |                  | 1 1 1       |               |
| 3-9                                   | Sch District Revenue Limit  | Center for Advance Research and Technology  |                  |             |               |
|                                       |   | (CART) Adjustment   | -                |             |               |
| C- <b>1</b>                           | Sch District Revenue Limit  | RL Subject to the Deficits  | 76,634,359       |             | 76,634,35     |
| 0-1                                   | Sch District Revenue Limit  | Unemployment Insurance  | 739,626          |             | 739,62        |
| )-2                                   | Sch District Revenue Limit  | Longer Day/Year Penalty   | -                |             |               |
| )-3                                   | Sch District Revenue Limit  | Excess ROC/P Reserves Adjustment  | -                |             |               |
| )-4                                   | Sch District Revenue Limit  | PERS Adjustment   | 147,754          | 1 127       | 147,75        |
| )-5                                   | Sch District Revenue Limit  | SFUSD PERS Adjustment   | -                |             |               |
| )-6                                   | Sch District Revenue Limit  | PERS Safety Adjustment  | -                |             | 1             |
| -1                                    | Sch District Revenue Limit  | Total Revenue Limit   | 60,158,227       | 1170-       | 60,158,22     |
| -2                                    | Sch District Revenue Limit  | Local Revenue   | 22,400,742       | es, f       | 22,400,74     |
| -3                                    | Sch District Revenue Limit  | Charter Sch Gen Purpose BG Offset   | -                |             |               |
|                                       |   |   | <del></del>      |             |               |
|                                       |   | Necessary Small Schools   |                  |             |               |
| s-7                                   | Sch District RL Calculations  | Necessary Small Schools   | 8.62             |             | 8.6           |
|                                       |   | •   | 8.62             |             | 8.6           |
| )-3                                   | Sch District RI. Calculations   | Necessary Small Schools<br>Necessary Small School Add-on Amount<br>Funded NSS ADA   | 8.62             |             | 8.6           |
| )-3                                   | Sch District RL Calculations<br>Sch District ADA  | Necessary Small Schools<br>Necessary Small School Add-on Amount   | 8.62             |             | 8.6           |
| 3-7<br>2-3<br>3-3                     | Sch District RL Calculations<br>Sch District ADA  | Necessary Small Schools Necessary Small School Add-on Amount Funded NSS ADA Allowance for Necessary Small School  | 8.62             |             | 8.6           |
| )-3<br>:-3                            | Sch District RL Calculations Sch District ADA Sch District Revenue Limit Charter Categorical Block  | Necessary Small Schools<br>Necessary Small School Add-on Amount<br>Funded NSS ADA<br>Allowance for Necessary  | 8.62             |             | 8.6           |
| )-3                                   | Sch District RL Calculations<br>Sch District ADA<br>Sch District Revenue Limit  | Necessary Small Schools Necessary Small School Add-on Amount Funded NSS ADA Allowance for Necessary Small School  Charter School All Types Total Charter School ADA   | 8.62             |             | 8.6           |
| 9-3<br>-3<br>-1                       | Sch District RL Calculations Sch District ADA Sch District Revenue Limit Charter Categorical Block  | Necessary Small Schools Necessary Small School Add-on Amount Funded NSS ADA Allowance for Necessary Small School  Charter School All Types Total Charter School ADA  Charter School - COE, EHS & SBC  | 8.62             |             | 8.6           |
| 0-3<br>i-3<br>i-1                     | Sch District RL Calculations Sch District ADA Sch District Revenue Limit Charter Categorical Block Grant Funding - all types                      | Necessary Small Schools Necessary Small School Add-on Amount Funded NSS ADA Allowance for Necessary Small School  Charter School All Types Total Charter School ADA  Charter School - COE, EHS & SBC Total General Purpose Entitlement  | 8.62             |             | 8.6           |
| 0-3<br>3-3<br>4-1<br>4-13<br>4-15 th5 | Sch District RL Calculations Sch District ADA Sch District Revenue Limit  Charter Categorical Block Grant Funding - all types Charter Block Grant | Necessary Small Schools Necessary Small School Add-on Amount Funded NSS ADA Allowance for Necessary Small School  Charter School All Types Total Charter School ADA  Charter School - COE, EHS & SBC  | 8.62             |             | 8.6           |
| -13<br>13<br>15 th5                   | Sch District RL Calculations Sch District ADA Sch District Revenue Limit  Charter Categorical Block Grant Funding - all types Charter Block Grant | Necessary Small Schools Necessary Small School Add-on Amount Funded NSS ADA Allowance for Necessary Small School  Charter School All Types Total Charter School ADA  Charter School - COE, EHS & SBC Total General Purpose Entitlement Adjusted Total                           | 8.62             |             | 8.6           |
| )-3<br>3-3                            | Sch District RL Calculations Sch District ADA Sch District Revenue Limit  Charter Categorical Block Grant Funding - all types Charter Block Grant | Necessary Small Schools Necessary Small School Add-on Amount Funded NSS ADA Allowance for Necessary Small School  Charter School All Types Total Charter School ADA  Charter School - COE, EHS & SBC Total General Purpose Entitlement Adjusted Total In Lieu of Property Taxes | 8.62             |             |               |

#### STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

#### La Mesa-Spring Valley

Enter CDS Code: Enter Date:

| District Name populates with CDS code | La Mesa-Spring Valley   | Enter CDS Code: E          | enter Date:                          |
|---------------------------------------|---|----------------------------|--------------------------------------|
|                                       | District  | 68197                      | 12/03/14                             |
|                                       | ·   | 5 digit District code or 6 | 5+ digit School code (from the CDS o |
| 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, PE          | ERS adj, Special PERS adj.,Special Adj, Misc. Adj, etc. )   | 591,872                    |                                      |
|                                       | L2-13 ADA (includes NSS, excludes Charter BG offset)  | 11,917.01                  |                                      |
|                                       | Floor Other BRL per ADA   | 49.67                      |                                      |
| Minimum State Aid Funding per AD      | A 12-13 Revenue Limit ADA excluding NSS ADA and   | District                   | Charter                              |
|                                       |   |                            |                                      |
| viinimum State Aid Funding per AD     |   | District                   | Charter                              |
|                                       | 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   | 11,917.01                  | _                                    |
|                                       | Charter School Block Grant Offset ADA for districts)  Minimum State Aid Funding per ADA                           | 5,048.10                   | •                                    |
| BASIC AID DISTRICTS FAIR SHARE CALCU  | <del></del>   | 8.92%                      |                                      |
| CDE Schedule Re-Certified June 2013   | 2011-12 Fair Share taken in 2012-13   | \$.92%<br>\$ -             |                                      |
| 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<br>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

District Name populates with CDS code

La Mesa-Spring Valley

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

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

| CATEGOR          | ICAL FUNDING REPEALED WITH LCFF   | 2012-13            |                             | rom the CDS code) |
|------------------|---|--------------------|-----------------------------|-------------------|
| Exhibit          | Title   | Deficited          | (if applicable) Undeficited |                   |
| •                | ategorical Programs Entitlements Subsumed into LCFF   |                    | 011001101100                |                   |
| 2012-13 C<br>A-1 | Remedial Programs Entitlements Substitute into LCFF   | 106.053            | 122.204                     |                   |
| A-2              | Retained and Recommended for Retention  | 106,053<br>161,721 | 132,294<br>201,734          |                   |
| A-3              | Low STAR Score and At Risk of Retention   | 101,721            | 201,754                     |                   |
| A-4              | Core Academic Program   | 167.004            | 200 427                     |                   |
| A-5              | Regional Occupational Centers/Programs  | 167,094            | 208,437                     |                   |
| 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  | 337,007            | 1,104,521                   |                   |
| 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             |                             |                   |
| A-14             | Administrator Training Program  | 26,672             | 36,251<br>33,272            | •                 |
| A-15             | Adult Education   | 20,072             | 55,272                      |                   |
| A-16             | Education Technology - California Technology Assistance Project   | _                  | -                           |                   |
| A-17             | Education Technology - Camornia Technology Assistance Project  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  | 22,310             | 20,379                      |                   |
| A-22             | Peer Assistance and Review  | 57,849             | 72,161                      |                   |
| A-23             | Reader Services for Blind Teachers  | 37,043             | 72,101                      |                   |
| A-24             | National Board Certification for Teachers   | 3,355              | 4,185                       |                   |
| A-25             | California School Age Families Education  | 3,333              | 4,165                       |                   |
| 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  | 30,320             | 73,030                      |                   |
| 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  | 120,073            | 150,551                     |                   |
| 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   |                    | -, 15-1,2-15                |                   |
| 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   | #73,033<br>-       | 210,410                     |                   |
| A-44             | Valenzuela County Oversight   | -<br>-             | -                           |                   |
| A-45             | Certificated Staff Mentoring  | -<br>-             | -                           |                   |
| A-46             | Child Oral Health Assessments   | 9,260              | 11,551                      |                   |
| A-47             | Standards for Preparation and Licensing of Teachers   | 5,200              |                             |                   |
| 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             |   | 2,000,000          | 2,000,000                   |                   |
| A-53             | Charter School Categorical Block Grant  |                    |                             |                   |
| H-33             | Charter School Categorical Block Grant Charter School In-Lieu of Economic Impact Aid  | -                  |                             |                   |
| A-53<br>A-54     | Charter School Categorical Block Grant Charter School In-Lieu of Economic Impact Aid New Charter Supplemental Categorical Block Grant | -                  | -<br>-                      |                   |

| <u> </u>   | School District E  | for <b>2013-14</b> thre  | ough 2016-17  |  |   |   |
|--|--|--|---|--|---|---|
|  | La M   | esa-Spring Vall  | еу  |  |   | 12/3/14   |
|  | _  | 2013-14  | 2014-15   | 2015-16  | 2016-17   |   |
| COLA   | L  | 1.57%  | 0.85%   | 2.19%  | 2.14%   |   |
| GAP Funding rate   |  | 12.00%   | 29.56%  | 20.68%   | 25.48%  |   |
| Estimated Property T   | 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 perc  | entile rate  | \$ 12,921.15   |   | ~~*  |   |   |
| UNDUPLICATED PUP   | PIL PERCENTAGE   |  |   |  |   | <del></del> .   |
|  | <b>-</b> 1 . 1 .   |  |   | District   | COE   | Total   |
|  | District   | COE  |   | Unduplicated   | Unduplicated  | Unduplicated  |
| 2012 14  | Enrollment   | Enrollment   | Total Enrollment  | Pupil Count  | Pupil Count   | Pupil Count   |
| 2013-14<br>2014-15   | 12,105   |  | 12,105  | 7,519  |   | 7,519   |
| 2014-15  | 12,147<br>12,147   |  | 12,147<br>12,147  | 7,306<br>7,306   | . :   | 7,306   |
| 2015-10  | 12,147   | <del></del>  | 12,147  | - 1  |   | 7,306   |
| 2016-17  | 12,147   |  |   | 7,306  |   | 7,306   |
| 2017-16  | <u> </u>   |  | 12,147  | 7,306  |   | 7,306   |
|  | Straight<br>Unduplicated   | Unduplicated   |   |  |   |   |
|  | •  | •  |   |  |   |   |
|  | •  | Pupil Percentage   |   |  |   |   |
|  | Percentage   | (%)  |   |  |   |   |
| 2013-14  | 62.1148%   |  | 1 yr average  |  |   |   |
| 2014-15  | 60.1465%   |  | 2 yr modified avei  |  |   |   |
| 2015-16  |  |  | 3 yr modified avei  | age  |   |   |
| 2016-17  |  | 60.1465%   | 3 yr rolling avg  |  |   |   |
| 2017-18  |  | 60.1465%   | 3 yr rolling avg  |  |   |   |
| Enter ADA. Calculato<br>School General Purp  | or will use greate<br>oose BG offset: en   | ter <u>ONLY</u> the Dis  | trict's ADA, not th   | e Charter School   | s ADA.  | l Charter   |
| Enter ADA. Calculate<br>School General Purp<br>Enter Regular ADA by  | or will use greate<br>oose BG offset: en   | iter <u>ONLY</u> the Dis<br>er 'Ungraded' ADA  | trict's ADA, not th<br>A EITHER by grade                                    | e Charter School'<br>span OR on the U                                    | s ADA.<br>ngraded rows                                    |   |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA   | or will use greate<br>oose BG offset: en<br>y grade span. Ente   | ter <u>ONLY</u> the Dis<br>er 'Ungraded' ADA<br>2012-13  | trict's ADA, not th<br>A EITHER by grade<br>2013-14                         | e Charter School'<br>span OR on the U<br>2014-15                         | s ADA.<br>ngraded rows<br>2015-16                         | 2016-17   |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3  | or will use greater<br>ose BG offset: en<br>y grade span. Ente<br>ADA to use:  | iter <u>ONLY</u> the Dis<br>er 'Ungraded' ADA<br>2012-13<br>5,219.68                                   | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93             | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11             | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11             | 2016-17<br><b>5,456.11</b>                                  |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6  | or will use greater<br>ose BG offset: en<br>y grade span. Ente<br>ADA to use:<br>P-2<br>(Annual for SDC  | ter <u>ONLY</u> the Dis<br>er 'Ungraded' ADA<br>2012-13  | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11<br>3,815.94 | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11<br>3,815.94 | 2016-17<br>5,456.11<br>3,815.94                             |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8  | or will use greater<br>ose BG offset: en<br>y grade span. Ente<br>ADA to use:  | nter <u>ONLY</u> the Dis<br>er 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58                       | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93             | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11             | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11             | 2016-17<br><b>5,456.11</b>                                  |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8  | or will use greater<br>ose BG offset: en<br>y grade span. Ente<br>ADA to use:<br>P-2<br>(Annual for SDC<br>ext. year)  | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39                | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11<br>3,815.94 | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11<br>3,815.94 | 2016-17<br>5,456.11<br>3,815.94                             |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here   | or will use greater<br>ose BG offset: en<br>y grade span. Ente<br>ADA to use:<br>P-2<br>(Annual for SDC<br>ext. year)  | nter <u>ONLY</u> the Dis<br>er 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58                       | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11<br>3,815.94 | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11<br>3,815.94 | 2016-17<br>5,456.11<br>3,815.94                             |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here   | or will use greater cose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)   | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39                | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11<br>3,815.94 | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11<br>3,815.94 | 2016-17<br>5,456.11<br>3,815.94                             |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here   | or will use greater cose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)   | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39                | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11<br>3,815.94 | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11<br>3,815.94 | 2016-17<br>5,456.11<br>3,815.94                             |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here<br>NPS, NPS-LCI, CDS:<br>TK-3   | or will use greater ose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39                | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11<br>3,815.94 | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11<br>3,815.94 | 2016-17<br>5,456.11<br>3,815.94                             |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here<br>NPS, NPS-LCI, CDS:<br>TK-3<br>4-6  | or will use greater ose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39                | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11<br>3,815.94 | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11<br>3,815.94 | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35                 |
| Enter ADA. Calculator School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12   | or will use greater ose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-           | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School'<br>span OR on the U<br>2014-15<br>5,456.11<br>3,815.94 | s ADA.<br>ngraded rows<br>2015-16<br>5,456.11<br>3,815.94 | 2016-17<br>5,456.11<br>3,815.94<br>2,358,35                 |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here<br>NPS, NPS-LCI, CDS:<br>TK-3<br>4-6<br>7-8<br>9-12   | or will use greater tose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual munity School, Spa  | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-           | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35                 |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here<br>NPS, NPS-LCI, CDS:<br>TK-3<br>4-6<br>7-8<br>9-12<br>COE operated (Comm                               | or will use greater cose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual committy School, Spe  | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-           | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358,35                 |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here<br>NPS, NPS-LCI, CDS:<br>TK-3<br>4-6<br>7-8<br>9-12<br>COE operated (Comm                               | or will use greater tose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual committy School, Spe  | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-           | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35                 |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here<br>NPS, NPS-LCI, CDS:<br>TK-3<br>4-6<br>7-8<br>9-12<br>COE operated (Comm                               | or will use greater tose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spe   | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-           | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35                 |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here<br>NPS, NPS-LCI, CDS:<br>TK-3<br>4-6<br>7-8<br>9-12<br>COE operated (Comm<br>TK-3<br>4-6<br>7-8<br>9-12 | or will use greater tose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spe   | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-           | trict's ADA, not th<br>A EITHER by grade<br>2013-14<br>5,462.93<br>3,713.99 | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35                 |
| Enter ADA. Calculator School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL  | or will use greater lose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual chunity School, Spensis   | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-           | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35                 |
| Enter ADA. Calculato<br>School General Purp<br>Enter Regular ADA by<br>ADA<br>Grades TK-3<br>Grades 4-6<br>Grades 7-8<br>Grades 9-12<br>Ungraded (enter here<br>NPS, NPS-LCI, CDS:<br>TK-3<br>4-6<br>7-8<br>9-12<br>COE operated (Comm<br>TK-3<br>4-6<br>7-8<br>9-12 | or will use greater lose BG offset: en ly grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual characteristics  P-2 / Annual characteristics  P-2 / Annual characteristics  P-2 / Annual  | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-<br>375.54 | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358,35<br>1.75<br>0.96 |
| Enter ADA. Calculato School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS                               | or will use greater tose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  Onunity School, Spans  P-2 / Annual  Onunity School, Spans  Onunity School, Spans  Onunity School, Spans   | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-<br>375.54 | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35                 |
| Enter ADA. Calculato School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS                               | or will use greater tose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spans p-2 / Annual compans p-3 / Annual compans p-4 / Annual compans p-5 / Annual compans p-6 / Annual compans p-7 | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-<br>375.54 | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358,35<br>1.75<br>0.96 |
| Enter ADA. Calculator School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS                              | or will use greater tose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spa  P-2 / Annual  P-2 / Annual  Grades TK-3 Grades 4-6   | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-<br>375.54 | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358,35<br>1.75<br>0.96 |
| Enter ADA. Calculator School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS                              | or will use greater tose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spans p-2 / Annual compans p-3 / Annual compans p-4 / Annual compans p-5 / Annual compans p-6 / Annual compans p-7 | ter <u>ONLY</u> the Diser 'Ungraded' ADA<br>2012-13<br>5,219.68<br>3,569.58<br>2,348.39<br>-<br>375.54 | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358,35<br>1.75<br>0.96 |
| Enter ADA. Calculato School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS ADA transfer from Di          | or will use greater cose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spa  p-2 / Annual  p-2 / Annual  grades TK-3 Grades TK-3 Grades 7-8 Grades 9-12   | ecial Ed):   | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358,35<br>1.75<br>0.96 |
| Enter ADA. Calculato School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS                               | or will use greater cose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spa B P-2 / Annual  STMENT istrict to Charter b Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 harter to District b  | ecial Ed):   | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35<br>             |
| Enter ADA. Calculato School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS ADA transfer from Di          | or will use greater cose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spe B P-2 / Annual  P-2 / Annual  Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12  harter to District to Grades TK-3  | ecial Ed):   | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.33<br>             |
| School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS ADA transfer from Di                               | or will use greater cose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spe B P-2 / Annual  P-2 / Annual  Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 harter to District to Grades TK-3 Grades 4-6 Grades TK-3 Grades 4-6 Grades 4-6  | ecial Ed):   | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35<br>             |
| Enter ADA. Calculato School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comm TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS ADA transfer from Di          | or will use greater cose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Span  P-2 / Annual  P-2 / Annual  Grades TK-3 Grades 4-6 Grades 7-8 Grades 4-6 Grades 7-8 Grades 4-6 Grades 7-8 Grades 4-6 Grades 7-8 Grades 4-6 Grades 7-8   | ecial Ed):   | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35<br>             |
| Enter ADA. Calculato School General Purp Enter Regular ADA by ADA Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Ungraded (enter here NPS, NPS-LCI, CDS: TK-3 4-6 7-8 9-12 COE operated (Comn TK-3 4-6 7-8 9-12 TOTAL CHARTER ADA ADJUS ADA transfer from Di          | or will use greater cose BG offset: en y grade span. Ente ADA to use:  P-2 (Annual for SDC ext. year) e OR in spans above)  Annual  munity School, Spe B P-2 / Annual  P-2 / Annual  Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 harter to District to Grades TK-3 Grades 4-6 Grades TK-3 Grades 4-6 Grades 4-6  | ecial Ed):   | trict's ADA, not the EITHER by grade 2013-14 5,462.93 3,713.99 2,388.13     | e Charter School' span OR on the U 2014-15 5,456.11 3,815.94 2,358.35    | s ADA. ngraded rows 2015-16 5,456.11 3,815.94 2,358.35    | 2016-17<br>5,456.11<br>3,815.94<br>2,358.35<br>             |

|                                 |                       | or 2013-14 thro     |                                       | · · · · · · · · · · · · · · · · · · · |  |             |
|---------------------------------|-----------------------|---------------------|---------------------------------------|---------------------------------------|--|-------------|
|                                 | La M                  | esa-Spring Valle    | ey                                    |                                       |  | 12/3/14     |
| LCFF ADA<br>Calculator will use | e greater of total cu | rrent or prior year | ADA where ap                          | propriate<br>2013-14                  |  |             |
|                                 |                       |                     | Funded                                | NPS, CDS, &                           | Distributed                            | · · · · · · |
| Grade Span                      | 2012-13 P2            | 2013-14 P2          | NSS ADA                               | COE operated                          | (Ungraded)                             | Total       |
| Grades TK-3                     | 5,219.68              | 5,462.93            | -                                     | -                                     | -                                      | 5,462.93    |
| Grades 4-6                      | 3,569.58              | 3,713.99            | -                                     | <u></u>                               | -                                      | 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 Increa             | asing ADA<br>-        | Increase<br>-       |                                       |                                       |  |             |
| TOTAL ADA                       | 11,513.19             | 11,565.05           | -                                     |                                       | -                                      | 11,565.05   |
|                                 | <del></del>           |                     |                                       | 2014-15                               | ···· . · · · · · · · · · · · · · · · · |             |
| -                               |                       |                     | Funded                                | NPS, CDS, &                           |  |             |
| Grade Span                      | 2013-14 P2            | 2014-15 P2          | NSS ADA                               | COE operated                          |  | Total       |
| Grades TK-3                     | 5,462.93              | 5,456.11            | N33 ADA                               | 1.75                                  |  | 5,457.86    |
| Grades 4-6                      | 3,713.99              | 3,815.94            | -                                     | 0.96                                  |  | 3,437.86    |
| Grades 7-8                      | 2,388.13              | 2,358.35            | _                                     | 0,30                                  |  | 2,358.35    |
| Grades 9-12                     | 2,300.13              | 2,030.33            | -                                     | _                                     |  | 2,336.33    |
| SUBTOTAL                        | 11,565.05             | 11,630.40           |                                       |                                       |  | _           |
| ,000101112                      | 22,505.05             | 65.35               |                                       |                                       |  |             |
| Declining or Increa             | asing ADA             | Increase            |                                       |                                       |  |             |
| NSS                             | -                     | -                   |                                       |                                       |  |             |
| TOTAL ADA                       | 11,565.05             | 11,630.40           | <u> </u>                              | 2.71                                  |  | 11,633.11   |
|                                 |                       |                     |                                       | 2015-16                               |  |             |
| ·<br>•                          |                       |                     | Funded                                | NPS, CDS, &                           |  |             |
| Grade Span                      | 2014-15 P2            | 2015-16 P2          | NSS ADA                               | 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                     | <u>-</u>              |                     | -                                     | -                                     |  |             |
| SUBTOTAL                        | 11,630.40             | 11,630.40           |                                       |                                       |  |             |
| Declining or Increa             | asing ADA             | No Change           |                                       |                                       |  |             |
| TOTAL ADA                       | 11,630.40             | 11,630.40           | · · · · · · · · · · · · · · · · · · · | 2,71                                  |  | 11,633.11   |
| TOTALADA                        | 11,030.40             | 11,030.40           |                                       | ۷./۱                                  |  | 11,033.11   |

| School District Data Elements required to calculate the LCFF for 2013-14 through 2016-17 |            |                  |              |              |           |  |  |  |
|--|------------|------------------|--------------|--------------|-----------|--|--|--|
|  |            | esa-Spring Valle |              |              | 12/3/14   |  |  |  |
|  | <u> </u>   |                  | _            | 2016-17      | ·         |  |  |  |
|  |            |                  | Funded       | NPS, CDS, &  |           |  |  |  |
| Grade Span   | 2015-16 P2 | 2016-17 P2       | NSS ADA      | 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 Increa  | sing ADA   | No Change        |              |              |           |  |  |  |
| NSS  | -          | -                |              |              |           |  |  |  |
| TOTAL ADA  | 11,630.40  | 11,630.40        | <del>-</del> | 2.71         | 11,633,11 |  |  |  |

| LOCAL CONTROL FUI        | NDING FORMULA        |                 |             | ,          |                     |                          |
|--------------------------|----------------------|-----------------|-------------|------------|---------------------|--------------------------|
| CALCULATE LCFF TARG      | ET                   |                 |             | ٠.         | COLA                | 4.5700/                  |
| Unduplicated as % of E   | nrollment            |                 |             | 62.11%     | 62.11% <sub>_</sub> | 1.570%<br><b>2013-14</b> |
|                          | 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                 | 30,3 <del>9</del> 3,713  |
| 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 Transp    |                      |                 |             |            |                     | 957,667                  |
| Small School District Bu | us Replacement Pro   | gram            |             |            |                     | -                        |
| LOCAL CONTROL FUND       | ING FORMULA (LCF     | F) TARGET       |             |            | -                   | 101,050,636              |
| ECONOMIC RECOVERY        | TARGET PAYMENT       |                 |             |            | 1/8                 |                          |
| CALCULATE LCFF FLOO      | R                    |                 |             |            |                     |                          |
|                          |                      |                 |             | 12-13      | 13-14               |                          |
|                          |                      |                 |             | Rate       | ADA                 |                          |
| Current year Funded A    | DA times Base per A  | ADA             |             | 4,998.43   | 11,565.05           | 57,807,093               |
| Current year Funded A    |                      |                 |             | 49.67      | 11,565.05           | 574,436                  |
| Necessary Small Schoo    | I Allowance at 12-13 | 3 rates         |             |            |                     | -                        |
| 2012-13 Categoricals     |                      |                 |             |            |                     | 11,056,885               |
| 2012-13 Charter Category | orical & Supplemen   | tal BG/ 12-13 A | DA * cy ADA |            |                     | -                        |
| Less Fair Share Reducti  | =                    |                 |             |            |                     | -                        |
| New charter: District P  |                      |                 |             | -          | 11,565.05           | -                        |
| Beginning in 2014-15, p  |                      |                 | A * cy ADA  |            | _                   |                          |
| LOCAL CONTROL CLIMP      | ING FORMULA (LCF     | E) ELOOP        |             |            | -                   | 69,438,414               |

| LOCAL CONTROL FUNDING FORMU                      | LA                   |                 |            |           |              |
|--|----------------------|-----------------|------------|-----------|--------------|
| CALCULATE LCFF PHASE-IN ENTITLEME                | NT                   |                 |            |           |              |
|  |                      |                 |            |           | 2013/14      |
| LOCAL CONTROL FUNDING FORMULA T                  | ARGET                |                 |            | •         | 101,050,636  |
| LOCAL CONTROL FUNDING FORMULA F                  | LOOR                 |                 |            |           | 69,438,414   |
| LCFF Need (LCFF Target less LCFF Floor, if posit | ive)                 |                 |            | -         | 31,612,222   |
| Current Year Gap Funding                         |                      |                 |            | 12.00%    | 3,794,003    |
| ECONOMIC RECOVERY PAYMENT                        |                      |                 |            |           | -            |
| LCFF Entitlement before Minimum Sta              | te 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           | or ADA               | 60,158,226      | 5,048.10   | 11,565.05 | 58,381,529   |
| 2012-13 NSS Allowance                            |                      | -               |            |           | -            |
| Less Current Year Property Taxes/In Lie          | u                    | (22,400,742)    |            |           | (22,442,074) |
| Subtotal State Aid for Historical RL/Cha         | rter General BG      | 37,757,484      |            |           | 35,939,455   |
| Categorical funding from 2012-13                 |                      | 11,056,885      |            |           | 11,056,885   |
| Charter Categorical Block Grant adjuste          | d for ADA            | -               |            |           | -            |
| Minimum State Aid Guarantee                      |                      | 48,814,369      |            | ,         | 46,996,340   |
| CHARTER SCHOOL MINIMUM STATE AL                  | D OFFSET (effective  | 2014-15)        |            |           |              |
| Local Control Funding Formula Floor plu          | us Funded Gap        | -               |            |           |              |
| Minimum State Aid plus Property Taxes            | •                    |                 |            |           |              |
| Offset   |                      |                 |            |           |              |
| Minimum State Aid Prior to Offset                |                      |                 |            |           |              |
| Total Minimim State Aid with Offset              |                      |                 |            |           |              |
| TOTAL STATE AID                                  |                      |                 |            | •         | 50,790,343   |
| Additional State Aid (Additional SA)             |                      |                 |            |           |              |
| LCFF Phase-In Entitlement (before COE            | transfer, Choice     | & Charter Suppl | emental)   |           | 73,232,417   |
| CHANGE OVER PRIOR YEAR                           | - · · · · · <u> </u> | 2.83%           | 2,017,305  |           |              |
| LCFF Entitlement PER ADA                         |                      |                 | 5,976      |           | 6,332        |
| PER ADA CHANGE OVER PRIOR YEAR                   | <del></del>          | 5.96%           | 356        |           |              |
| LOFF SOURCES INCLUDING EXCESS TAX                | ES                   |                 |            | •         |              |
|  | 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   |
|  |                      | <u>-</u>        |            |           |              |

|                               |           |                                       | ta Mesa-Spr | ing Valley    |              |             |
|-------------------------------|-----------|---------------------------------------|-------------|---------------|--------------|-------------|
| LOCAL CONTROL FUNDIN          |           |                                       |             |               |              |             |
| CALCULATE LCFF TARGET         |           |                                       |             |               |              |             |
| •                             |           |                                       |             |               | COLA         | 0.850%      |
| Unduplicated as % of Enrollm  |           | 2 yr average                          |             | 61.13%        | 61.13%       | 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 Impro  |           |                                       |             |               |              | 939,600     |
| Home-to-School Transportati   |           |                                       |             |               |              | 957,667     |
| Small School District Bus Rep |           |                                       |             |               |              | •           |
| LOCAL CONTROL FUNDING F       |           |                                       |             | **            |              | 101,845,130 |
| ECONOMIC RECOVERY TARG        |           | · · · · · · · · · · · · · · · · · · · |             |               | 1/4          |             |
| CALCULATE LCFF FLOOR          |           |                                       |             |               |              | <u>-</u>    |
|                               |           |                                       |             | 12-13         | 14-15        |             |
|                               |           |                                       |             | 12-13<br>Rate | 14-15<br>ADA |             |
| Current year Funded ADA tin   |           |                                       |             | 4,998.43      | 11,633.11    | 58,147,286  |
| Current year Funded ADA tim   |           |                                       |             | 49.67         | 11,633.11    | 577,817     |
| Necessary Small School Allov  |           |                                       |             |               | ,~~          | -           |
| 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 E                          | -                     | ,             |
|  | •                     | 2014/15       |
| LOCAL CONTROL FUNDING F                            |                       | 101,845,130   |
| LOCAL CONTROL FUNDING F                            |                       | 73,598,318    |
| LCFF Need (LCFF Target less LCFF                   |                       | 28,246,812    |
| Current Year Gap Funding<br>ECONOMIC RECOVERY PAYM | 29.56%                | 8,349,758     |
| LCFF Entitlement before Mir                        |                       | 91 049 075    |
|  |                       | 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 STATI                          |                       |               |
|  | 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 T                       |                       | (23,168,353)  |
| Subtotal State Aid for Histori                     |                       | 35,556,750    |
| Categorical funding from 201                       |                       | 11,056,885    |
| Charter Categorical Block Gra                      |                       | <del></del> _ |
| Minimum State Aid Guarante                         |                       | 46,613,635    |
| CHARTER SCHOOL MINIMUN                             |                       |               |
| Local Control Funding Formu                        |                       | -             |
| Minimum State Aid plus Prop                        |                       |               |
| Offset   |                       |               |
| Minimum State Aid Prior to Q                       |                       |               |
| Total Minimim State Aid with                       |                       | -             |
| TOTAL STATE AID                                    |                       | 58,779,723    |
| Additional State Aid (Additio                      |                       | -             |
| 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 PRIC                           | 11.24% 712            |               |
| LCFF SOURCES INCLUDING E                           |                       |               |
|  | 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    |

|                                |           |              |           |             | 4,        |             |
|--------------------------------|-----------|--------------|-----------|-------------|-----------|-------------|
| LOCAL CONTROL FUNDING          |           |              |           |             |           | 1.14        |
| CALCULATE LCFF TARGET          | ٠.        |              | •••       | <del></del> |           |             |
|                                |           |              |           |             | COLA      | 2.190%      |
| Unduplicated as % of Enrollm   |           | 3 yr average |           | 60.80%      | 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 | l         |              |           |             |           | -           |
| LOCAL CONTROL FUNDING FO       | t ·       |              |           |             | -         | 103,829,433 |
| ECONOMIC RECOVERY TARG         |           | ·            |           |             | 3/8       |             |
| CALCULATE LCFF FLOOR           |           |              |           |             |           |             |
| ·                              |           |              |           | 12-13       | 15-16     |             |
|                                |           |              |           | Rate        | 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 8  |           |              |           |             |           | -           |
| Less Fair Share Reduction      |           |              |           |             |           | -           |
| New charter: District PY rate  |           |              |           | -           | 11,633.11 | -           |
| Beginning in 2014-15, prior y  |           |              |           |             |           | 12,166,088  |
| LOCAL CONTROL FUNDING FO       | }         |              |           |             | .=        | 81,948,076  |

| LOCAL CONTROL FUNDING                           |            |               |                  |
|---|------------|---------------|------------------|
| CALCULATE LCFF PHASE-IN EI                      |            |               |                  |
|   |            |               | 2015/16          |
| LOCAL CONTROL FUNDING FO                        |            |               | 103,829,433      |
| LOCAL CONTROL FUNDING FO                        |            |               | 81,948,076       |
| LCFF Need (LCFF Target less LCFF I              |            |               | 21,881,357       |
| Current Year Gap Funding ECONOMIC RECOVERY PAYM |            |               | 20.68% 4,525,065 |
| LCFF Entitlement before Min                     |            |               | 06 472 141       |
| CCFF Engliement before with                     |            |               | 86,473,141       |
| CALCULATE STATE AID                             | <u> </u>   |               | ·                |
| Transition Entitlement                          |            |               | 86,473,141       |
| Local Revenue (including RDA)                   |            |               | (23,054,606)     |
| Gross State Aid                                 |            |               | 63,418,535       |
| CALCULATE MINIMUM STATE                         |            |               |                  |
|   | 12-13 Rate | 15-16 ADA     | N/A              |
| 2012-13 RL/Charter Gen BG a                     | 5,048.10   |               | 58,725,103       |
| 2012-13 NSS Allowance                           | 5,5 10120  | , <del></del> |                  |
| Less Current Year Property Ta                   |            |               | (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 Guarante                      |            |               | 46,727,382       |
| CHARTER SCHOOL MINIMUM                          |            |               |                  |
| Local Control Funding Formul                    |            |               | <u>-</u> ]       |
| Minimum State Aid plus Prop                     |            |               | -                |
| Offset  |            |               | <del></del>      |
| Minimum State Aid Prior to C                    |            |               | -                |
| Total Minimim State Aid with                    |            |               | -                |
| TOTAL STATE AID                                 |            |               | 63,418,535       |
| Additional State Aid (Additio                   |            |               | ,                |
| LCFF Phase-In Entitlement (be                   | <u> </u>   |               | 86,473,141       |
| CHANGE OVER PRIOR YEAR                          | 5.529      | 6 4,525,065   | 30, 3,2 .1       |
| LCFF Entitlement PER ADA                        |            |               | 7,433            |
| PER ADA CHANGE OVER PRIC                        | 5.529      | 6 389         |                  |
| LCFF SOURCES INCLUDING EX                       |            |               |                  |
| ·   |            | Increase      | 2015-16          |
| State Aid                                       | 7.899      | 4,638,812     | 63,418,535       |
| Property Taxes net of in-lieu                   | -0.499     |               | 23,054,606       |
| Charter in-Lieu Taxes                           | 0.009      | -             | -                |
| LCFF pre COE, Choice, Supp                      | 5.529      | 4,525,065     | 86,473,141       |

| ·                             |             |                 |              |            |           | 12/3/14     |
|-------------------------------|-------------|-----------------|--------------|------------|-----------|-------------|
| LOCAL CONTROL FUNDING         | ·           | v15.3b (release | d November : | 12, 2014)  |           |             |
| CALCULATE LCFF TARGET         |             |                 | <del></del>  |            |           |             |
|                               |             |                 |              |            | COLA      | 2.140%      |
| Unduplicated as % of Enrolln  | i           | 3 yr average    |              | 60.15%     | 60.15%    | 2016-17     |
|                               | ADA         | Base            | Gr Span      | Supp       | Concen    | TARGET      |
| Grades TK-3                   | 5,457.86    | 7,318           | 762          | 972        | 208       | 50,539,162  |
| Grades 4-6                    | 3,816.90    | 7,428           |              | 894        | 191       | 32,492,038  |
| Grades 7-8                    | 2,358.35    | 7,649           |              | 920        | 197       | 20,673,176  |
| 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 | 103,704,376 |
| Targeted Instructional Impro  |             |                 |              |            |           | 939,600     |
| . Home-to-School Transportat  |             |                 |              |            |           | 957,667     |
| Small School District Bus Rep |             |                 |              |            |           | -           |
| LOCAL CONTROL FUNDING F       |             |                 |              |            | <br>      | 105,601,643 |
| ECONOMIC RECOVERY TARG        |             |                 |              |            | 1/2       |             |
| CALCULATE LCFF FLOOR          | <del></del> |                 |              |            |           |             |
|                               |             |                 |              | 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 Allov  |             |                 |              |            |           | -           |
| 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       |             |                 |              | <u> </u>   |           | 86,473,141  |

|   |                                     | 12/3/14                  |
|---|-------------------------------------|--------------------------|
| LOCAL CONTROL FUNDING   | v15.3b (released November 12, 2014) |                          |
| CALCULATE LOFF PHASE-IN E                                       |                                     |                          |
|   |                                     | 2016-17                  |
| LOCAL CONTROL FUNDING F   | •                                   | 105,601,643              |
| LOCAL CONTROL FUNDING F   | _                                   | 86,473,141               |
| LCFF Need (LCFF Target less LCFF                                |                                     | 19,128,502               |
| Current Year Gap Funding ECONOMIC RECOVERY PAYM                 | 25.48%                              | 4,873,942                |
| LCFF Entitlement before Mir                                     | -                                   | 91,347,083               |
| LOT LIMBURINESS DESDIE WIT                                      |                                     | 31,347,003               |
| CALCULATE STATE AID   |                                     | <del></del> ;            |
| Transition Entitlement  |                                     | 91,347,083               |
| Local Revenue (including RDA)                                   |                                     | (23,054,606)             |
| Gross State Aid   |                                     | 68,292,477               |
| CALCULATE MINIMUM STAT  |                                     |                          |
|   | 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   |                                     | (00.054.500)             |
| Less Current Year Property To<br>Subtotal State Aid for Histori |                                     | (23,054,606)             |
| Categorical funding from 201                                    |                                     | 35,670,497<br>11,056,885 |
| Charter Categorical Block Gra                                   |                                     | -                        |
| Minimum State Aid Guarante                                      | •                                   | 46,727,382               |
| CHARTER SCHOOL MINIMUN  | •                                   |                          |
| Local Control Funding Formu                                     |                                     | -                        |
| 'Minimum State Aid plus Pror                                    |                                     | -                        |
| Offset  | •                                   |                          |
| Minimum State Aid Prior to (                                    |                                     |                          |
| Total Minimim State Aid with                                    |                                     | -                        |
| TOTAL STATE AID   | <u> </u>                            | 68,292,477               |
| Additional State Aid (Additio                                   |                                     | _                        |
| LCFF Phase-In Entitlement (b                                    |                                     | 91,347,083               |
| CHANGE OVER PRIOR YEAR  | 5.64% 4,873,943                     | 91,347,083               |
| LCFF Entitlement PER ADA  | 3,07/0 7,07,0,070                   | 7,852                    |
| PER ADA CHANGE OVER PRIC  | 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 \  | /alley      |            | • • • •    |            | 12/3/14    |
|---|-------------|------------|------------|------------|------------|
| PROPOSITIO  | ON 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          |

|        | La Mesa-Sprir  |  |                         |                        | 12/3/14     |
|--------|--|--|-------------------------|------------------------|-------------|
|        | Minimum Propor   |  |                         |                        |             |
| •••    | Summary Supplem  | iental & Conc                              | entration Grant         |                        |             |
| 1.     | LCEE Target Supplemental & Consentration Count   | 2013-14                                    | 2014-15                 | 2015-16**              | 2016-17**   |
| ۲.     | LCFF Target Supplemental & Concentration Grant Funding   |  |                         |                        |             |
|        | from Calculator tab  |  | 13,255,520              | 13,342,314             | 13,213,915  |
| 2.     | Prior Year (estimated) Expenditures for  | Г  | • 1                     |                        |             |
|        | Unduplicated Pupils above what was spent on  | 1  | ŀ                       |                        |             |
|        | services for all pupils  |  | 1,971,638               | 3,200,000              | 3,250,000   |
|        | Prior Year EIA expenditures  | 1,971,603                                  |                         |                        |             |
|        | 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp   | TRUE                                       |                         |                        |             |
| ,      | Difference and the   | , ,  |                         |                        |             |
| 3.     | Difference [1] less [2]  |  | 11,283,882              | 10,142,314             | 9,963,915   |
| 1.     | Estimated Additional Supplemental & Concentration  |  |                         |                        |             |
|        | Grant Funding  |  |                         |                        |             |
|        | [3] * GAP funding rate   |  | 3,335,516               | 2,097,431              | 2,538,80    |
|        | GAP funding rate   |  | 29.56%                  | 20.68%                 | 25.489      |
| 5.     | Estimated Supplemental and Concentration Grant   |  |                         |                        |             |
|        | Funding [2] plus [4] (unless [3]<0 then [1])   | $(x^{k_1},\dots,x^{k_n}) \in \mathbb{R}^n$ |                         |                        |             |
|        | LCAP Section 3, Part A   |  | 5,307,154               | 5,297,431              | 5,788,800   |
| 5.     | Base Funding   |  |                         |                        |             |
|        | LCFF Phase-In Entitlement less [5],  |  | 74742 CEE               | 70 270 442             | 20 554 244  |
|        | excludes Taraeted Instructional Improvement & Transportation   | ;  | 74,743,655              | 79,278,443             | 83,661,010  |
|        | LCFF Phase-in Entitlement  | . 1  | 81,948,076              | 86,473,141             | 91,347,08   |
| 7/8.   | Minimum Proportionality Percentage*  |  |                         |                        |             |
|        | [5] / [6]  | :  |                         |                        |             |
|        | LCAP Section 3, Part B   |  |                         |                        |             |
|        |  |  | 7.10%                   | 6.68%                  | 6.92        |
| If Ste | centage by which services for unduplicated students must be increase<br>ep 3a <=0, then calculate the minimum proportionality percentage at<br>ulations only require an LEA to demonstrate how it is meeting the pro | Estimated Supplem                          | ental & Concentration ( | Frant Funding, step 5. | ır.         |
|        | SUMMARY SUPPLEMENTA  | L & CONCENT                                | RATION GRANT & I        | <b>VIPP</b>            |             |
|        |  | _  | 2014-15                 | 2015-16                | 2016-17     |
| Lurre  | ent year estimated supplemental and concentration gra  | ant funding in                             |                         |                        |             |
| he L   | CAP year   |  | \$ 5,307,154            | \$ 5,297,431           | \$ 5,788,80 |
| Curre  | ent year Minimum Proportionality Percentage (MPP)  |  | 7.10%                   | 6.68%                  | 6.92        |

# LCFF Calculator Universal Assumptions La Mesa-Spring Valley

|                            | Summar | y 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  |

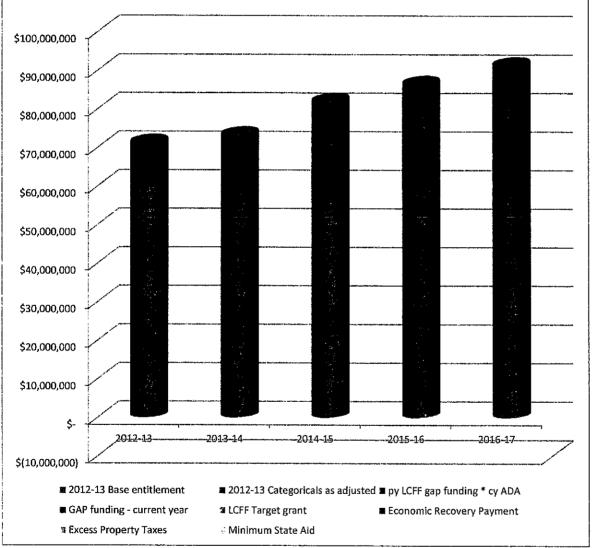
|                                  | Components of LCFF By Object Code |            |    |            |    |            |     |            |       |                  |  |  |
|----------------------------------|-----------------------------------|------------|----|------------|----|------------|-----|------------|-------|------------------|--|--|
| 2012-13 2013-14 2014-15 2015-16  |                                   |            |    |            |    |            |     |            |       |                  |  |  |
| 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 |    |            |    | A POSTAGE  | 7 v |            |       | CALLEGO MINISTRA |  |  |
| 8012 - EPA                       | ~                                 | 12,943,945 |    | 12,278,628 |    | 12,897,266 |     | 12,897,266 | /L L. | 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<br>Current year Minimum Proportionality Percentage (MPP) | \$ | 5,307,154 \$<br>7.10% | 5,297,431 \$<br>6.68% | 5,788,806<br>6.92% |  |  |  |  |  |

| 7,519.00<br>62.1148%<br>62.1148%<br>11,565.05 | 7,306.00<br>61.1290%<br>61.1290%  | 7,306.00<br>60.8011%<br>60.8011%   | 60.1465%   |
|---|---|--|--|
| 62.1148%<br>62.1148%                          | 61.1290%<br>61.1290%  | 60.8011%   | 60.1465%   |
| 62.1148%<br>62.1148%                          | 61.1290%<br>61.1290%  | 60.8011%   | 7,306.00<br>60.1465%<br>60.1465%   |
| 62.1148%                                      | 61.1290%  |  |  |
|   |   | 60.8011%   | 60.1465%   |
| 11,565.05                                     | 44 633 44   |  |  |
|   | 11,633.11   | 11,633.11  | 11,633.11  |
| 5,462.93                                      | 5,457.86  | 5,457.86   | 5,457.86   |
| 3,713.99                                      | 3,816.90  | 3,816.90   | 3,816.90   |
| 2,388.13                                      | 2,358.35  | 2,358.35   | 2,358.35   |
| -   | -   | -  | -  |
| 11,565.05                                     | 11,633.11   | 11,633.11  | 11,633.11  |
| 5,462.93                                      | 5,457.86  | 5,457.86   | 5,457.86   |
| 3,713.99                                      | 3,816.90  | 3,816.90   | 3,816.90   |
| 2,388.13                                      | 2,358.35  | 2,358.35   | 2,358.35   |
| •   | -   | •  | -  |
| -   | -   | -  | -  |
|   | 5,462.93<br>3,713.99<br>2,388.13<br>-<br><b>11,565.05</b><br>5,462.93<br>3,713.99 | 5,462.93 5,457.86 3,713.99 3,816.90 2,388.13 2,358.35  11,565.05 11,633.11 5,462.93 5,457.86 3,713.99 3,816.90 | 5,462.93       5,457.86       5,457.86         3,713.99       3,816.90       3,816.90         2,388.13       2,358.35       2,358.35         11,565.05       11,633.11       11,633.11         5,462.93       5,457.86       5,457.86         3,713.99       3,816.90       3,816.90 |

| La Mesa-Spring Valley         | <del></del> |  | 12/3/14 |
|-------------------------------|-------------|--|---------|
| LOCAL CONTROL FUNDING FORMULA |             |  |         |

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

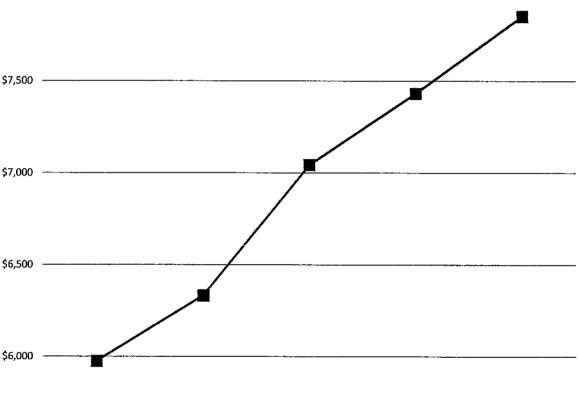


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

| La Mesa-Spring Valley         | 1 1 |          | <br>12/3/14 |
|-------------------------------|-----|----------|-------------|
| LOCAL CONTROL FUNDING FORMULA |     | <u>-</u> |             |

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







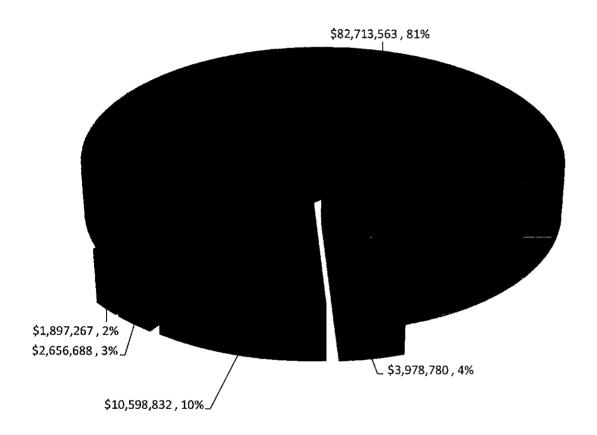


| La Mesa-Spring Valley         | 12/3/14 |
|-------------------------------|---------|
| LOCAL CONTROL FUNDING FORMULA | :       |

## **Components of LCFF Target Entitlement**

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

2014-15



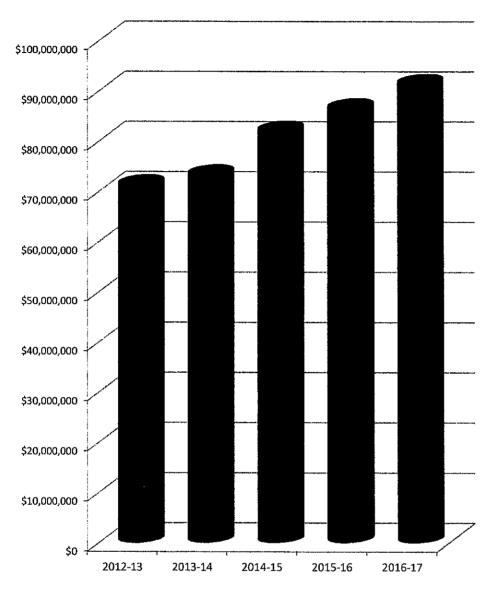
■ Base Grant

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

|                            | La Mesa-Spring \     | √alley   |       | .* - |             | -  |              | 12/3/14           |
|----------------------------|----------------------|----------|-------|------|-------------|----|--------------|-------------------|
|                            | LOCAL CONTROL FUNDIO | NG FÖRMU | .Α    | -    |             |    |              |                   |
|                            | Summary of Fu        | nding    | ,     |      |             | •  | <del>.</del> |                   |
|                            |                      | 2013-1   | 4     |      | 2014-15     |    | 2015-16      | 2016-17           |
| Target                     | \$                   | 101,05   | 0,636 | \$   | 101,845,130 | \$ | 103,829,433  | \$<br>105,601,643 |
| Floor                      |                      | 69,43    | 8,414 |      | 73,598,318  |    | 81,948,076   | 86,473,141        |
| CY Gap Funding             |                      | 3,79     | 4,003 |      | 8,349,758   |    | 4,525,065    | 4,873,942         |
| ERT                        |                      |          | -     |      | -           |    | · · ·        | · · ·             |
| Minimum State Aid          |                      |          | -     |      | -           |    | -            | _                 |
| Total Phase-In Entitlement | \$                   | 73,23    | 2,417 | \$   | 81,948,076  | \$ | 86,473,141   | \$<br>91,347,083  |

| C  | ompo | nents of LCFF | Ву С | 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                   | 4.1  | 11,056,885    |      | 10000000000000000000000000000000000000 |         | 19 8 7 E 1 | ing a | MILETERATION |                       |            |
| 8012 - EPA                                   |      | 12,943,945    |      | 12,278,628                             | or Take | 12,897,266 |       | 12,897,266   | , e a ter d'all de l' | 12,897,266 |
| Local Revenue Sources:                       |      |               |      | •                                      |         |            |       |              |                       |            |
| 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 |
| Excess Taxes                                 | \$   | -             | \$   | 0                                      | \$      | 0          | \$    | 0            | \$                    | (0)        |

|                               | La Me    | sa-Sprir  | g Valle  | У      |        |        | 12/3/14 |
|-------------------------------|----------|-----------|----------|--------|--------|--------|---------|
|                               | LOCAL CO | NTROL FUI | NDING FO | RMULA  |        |        |         |
| EPA in excess to LCFF Funding | \$       |           | \$       | (0) \$ | (a) \$ | /OL \$ |         |



■ 8311 & 8590 - Categoricals

■ 8011 - State Aid

■ 8012 - EPA

■ 8021 to 8048 - Property Taxes net of in-lieu

■ 8096 - Charter's In-Lieu Taxes

ECFF Entitlement
Excess Taxes
Minimum EPA
Proof Total all Sources

|   | \$<br>71,215,112 | \$<br>73,232,417 | \$<br>81,948,076 | \$<br>86,473,141 | \$<br>91,347,083 |
|---|------------------|------------------|------------------|------------------|------------------|
|   | -                | 0                | 0                | 0                | (0)              |
| _ |                  |                  | -                | -                | 0                |
|   | \$<br>71,215,112 | \$<br>73,232,417 | \$<br>81,948,076 | \$<br>86,473,141 | \$<br>91,347,083 |
| - | TRUE             | TRUE             | TRUE             | TRUE             | TRUE             |