

Somis Union School District

5268 North Street
Somis, California 93066
Phone (805) 386-5711
www.somis.k12.ca.us



2013/2014 Second Interim

Budget Detail

Prepared By:
Cynthia Hansen
Ventura County Schools Business Services Authority
5189 Verdugo Way
Camarillo, CA 93012
Phone: (805) 383-1972 Fax: (805) 383-1973
e-mail: chansen@vcoe.org

Somis Union School District
2013/2014 Second Interim
Budget Detail

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1	Somis Union School District										
2	Budget Snapshot										
3	As of 2013/2014 Second Interim										
4											
5		Actuals						Budget as of 2013/2014 Second Interim			
6		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	
7	CBEDS enrollment (First Wednesday in October)	340	309	307	300	253	251	256	241	240	
8	ADA Generated (P2)	336.61	309.14	302.6	290.69	246.85	252.14	249.00	235.00	234.00	
9	Attendance Ratio	99.00%	100.05%	98.57%	96.90%	97.57%	100.45%	97.27%	97.51%	97.50%	
10	ADA Funded	431.99	336.61	309.14	302.60	290.69	252.14	252.14	249.00	235.00	
11	% Increase/(Decrease) from Prior Year	-1.98%	-22.08%	-8.16%	-2.12%	-3.94%	-13.26%	0.00%	-1.25%	-5.62%	
12											
13	Revenue Limit Funding										
14	Statutory COLA	4.53%	5.66%	4.25%	-0.39%	2.24%	3.24%				
15	Deficit	\$0.00	7.8440%	18.3550%	17.9633%	19.7540%	22.2720%				
16	Funded Revenue Limit per ADA	\$5,516.54	\$5,374.11	\$4,712.44	\$4,974.78	\$4,923.64	\$4,977.27				
17	% Increase/(Decrease) from Prior Year	4.57%	-2.58%	-12.31%	5.57%	-1.03%	1.09%				
18	Total Revenue Limit Funding	\$2,338,558	\$1,814,950	\$1,455,851	\$1,515,764	\$1,457,296	\$1,679,670	12/13 First Year as Basic Aid District			
19	% Increase/(Decrease) from Prior Year	-14.20%	-22.39%	-19.79%	4.12%	-3.86%	15.26%				
20											
21	Local Control Funding Formula	2012/13 includes Funded Rev Lim, Tier III, Transp, EIA, CSR)									
22	COLA	2012/13 also includes total property taxes of \$1.626M which generated						1.565%	0.86%	2.12%	
23	LCCF Gap Funding Rate	excess property taxes of \$343K and minimum EPA of \$50K with no offset						11.780%	28.05%	33.95%	
24	Funded LCCF per ADA	2013/14 includes total property taxes of \$1.539M (\$87K less than 12/13)						\$7,992.59	\$7,093.57	\$7,180.50	\$7,903.28
25	% Increase/(Decrease)	excess property taxes of \$169K, EPA minimum of \$50K and						-11.25%	1.23%	10.07%	
26	*Total LCCF Funding	Fair Share reduction \$144K						\$ 2,020,366	\$ 1,788,573	\$ 1,787,945	\$ 1,857,271
27	% Increase/(Decrease) from Prior Year							-11.47%	-0.04%	3.88%	
28											
29	General Fund										
30	Revenue	\$ 3,997,544	\$ 2,984,141	\$ 2,759,038	\$ 2,508,603	\$ 2,325,669	\$ 2,550,350	\$ 2,523,270	\$ 2,345,191	\$ 2,412,141	
31	Expenditures	\$ 3,527,007	\$ 2,779,070	\$ 2,698,030	\$ 2,616,235	\$ 2,533,345	\$ 2,417,938	\$ 3,009,083	\$ 2,804,802	\$ 2,834,841	
32	Other Sources/(Uses)	\$ (161,663)	\$ (25,142)	\$ (32,144)	\$ (26,110)	\$ 9,852	\$ 182,574	\$ 18,873	\$ -	\$ -	
33	Net Increase/(Decrease)	\$ 308,874	\$ 179,930	\$ 28,864	\$ (133,742)	\$ (197,824)	\$ 314,986	\$ (466,940)	\$ (459,611)	\$ (422,700)	
34	Ending Fund Balance	\$ 2,111,146	\$ 2,291,076	\$ 2,319,940	\$ 2,186,198	\$ 1,988,374	\$ 2,303,360	\$ 1,836,420	\$ 1,376,809	\$ 954,109	
35	% Increase/(Decrease) from prior year	17.14%	8.52%	1.26%	-5.76%	-9.05%	15.84%	-20.27%	-25.03%	-30.70%	
48											
49	Teacher FTE	20.50	18.00	16.20	16.20	15.10	14.11	14.10	14.10	14.10	
50	Average Actual Teacher Salary (Exc. Benefits)	\$ 55,137	\$ 57,404	\$ 59,160	\$ 61,277	\$ 62,197	\$ 59,664	\$ 61,455	\$ 62,713	\$ 63,769	
51	Average Actual Teacher Salary (Including Fringe and Health and Welfare Benefits)	\$ 70,739	\$ 72,991	\$ 74,864	\$ 77,547	\$ 79,225	\$ 77,235	\$ 78,563	\$ 79,981	\$ 81,171	
52	Certificated Fringe Benefits	13.42%	12.86%	12.68%	13.16%	14.19%	13.86%	12.71%	12.71%	12.71%	
53	% Increase/(Decrease) (Salary only - step/col)	2.28%	4.11%	3.06%	3.58%	1.50%	-5.72%	3.00%	2.05%	1.68%	
54	COLA/Raise for Employees-On Schedule	2.50%	0.00%	0.00%	0.00%	0.00%	1.65%	0.00%	0.00%	0.00%	
55	COLA/Raise for Employees - One Time	0.00%	0.00%	\$ 1,000	\$ 1,000	0.00%	0.00%	0.00%	0.00%	0.00%	
56											
57	Health Benefit Costs (80% Blue Cross PPO - G										
58	Annual Cost of Plan	\$ 9,342.00	\$ 10,050.00	\$ 10,224.00	\$ 11,115.90	\$ 11,674.20	\$ 12,391.20	\$ 13,254.60	\$ 14,381.24	\$ 15,603.65	
59	% Increase/(Decrease) from prior year	8.14%	7.58%	1.73%	8.72%	5.02%	6.14%	6.97%	8.50%	8.50%	
60	Annual District Cap (Cost to District)	\$ 8,203.80	\$ 8,203.80	\$ 8,203.80	\$ 8,203.80	\$ 8,203.80	\$ 9,300.00	\$ 9,300.00	\$ 9,300.00	\$ 9,300.00	
61	% Increase/(Decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	13.36%	0.00%	0.00%	0.00%	
62	Annual Cost to Employee	\$ 1,138.20	\$ 1,846.20	\$ 2,020.20	\$ 2,912.10	\$ 3,470.40	\$ 3,091.20	\$ 3,954.60	\$ 5,081.24	\$ 6,303.65	
63	% Increase/(Decrease) from prior year	36.90%	62.20%	9.42%	44.15%	19.17%	-10.93%	27.93%	28.49%	24.06%	

Somis Union School District							
2012/2013 FUND SUMMARY AS OF UNAUDITED ACTUALS							
Fund	Fund Description	Revenues	Expenditures	Other Sources/ (Uses)	Net Increase/ (Decrease) to Fund Balance	Beginning Fund Balance	Ending Fund Balance
010	General	\$ 2,550,350	\$ 2,417,938	\$ 182,574	\$ 314,986	\$ 1,988,374	\$ 2,303,361
130	Cafeteria	102,546	87,332	-	15,214	6,769	21,983
140	Deferred Maintenance	243	38,554	-	(38,311)	81,950	43,638
150	Pupil Transp. Equipment	363	-	-	363	88,708	89,071
171	Special Reserve: Foundation	264	-	-	264	64,533	64,796
201	Reserve Retiree Benefits	271	-	(20,471)	(20,200)	66,434	46,234
251	Capital Facilities: Developer Fees	4,537	53,153	-	(48,616)	493,547	444,931
401	Special Reserve: Equipment	525	-	-	525	126,856	127,381
402	Special Reserve: Construction	1,469	-	-	1,469	358,460	359,929
620	Somis Academy	31,885	(19,260)	(162,103)	(110,958)	110,958	0
Total All Funds		\$ 2,692,454	\$ 2,577,717	\$ -	\$ 114,737	\$ 3,386,589	\$ 3,501,325

Somis Union School District							
2013/2014 FUND SUMMARY AS OF SECOND INTERIM							
Fund	Fund Description	Revenues	Expenditures	Other Sources/ (Uses)	Net Increase/ (Decrease) to Fund Balance	Beginning Fund Balance	Ending Fund Balance
010	General	\$ 2,523,270	\$ 3,009,083	\$ 18,873	\$ (466,940)	\$ 2,303,361	\$ 1,836,420
130	Cafeteria	88,570	101,196	-	(12,626)	21,983	9,357
140	Deferred Maintenance	200	40,800	-	(40,600)	43,638	3,038
150	Pupil Transp. Equipment	400	-	-	400	89,071	89,471
*171	Special Reserve: Foundation	250	-	-	250	64,796	65,046
**201	Reserve Retiree Benefits	300	-	(18,873)	(18,573)	46,234	27,661
210	Bond Building Fund	3,865,897	372,380	-	3,493,517	-	3,493,517
251	Capital Facilities: Developer Fees	2,000	27,274	-	(25,274)	444,931	419,657
401	Special Reserve: Equipment	550	-	-	550	127,381	127,931
402	Special Reserve: Construction	1,500	-	-	1,500	359,929	361,429
510	Bond Interest and Redemption Fund (Budget will be included when tax rates are set in May 2014)	-	-	-	-	-	-
Total All Funds		\$ 6,482,937	\$ 3,550,733	\$ -	\$ 2,932,204	\$ 3,501,325	\$ 6,433,529

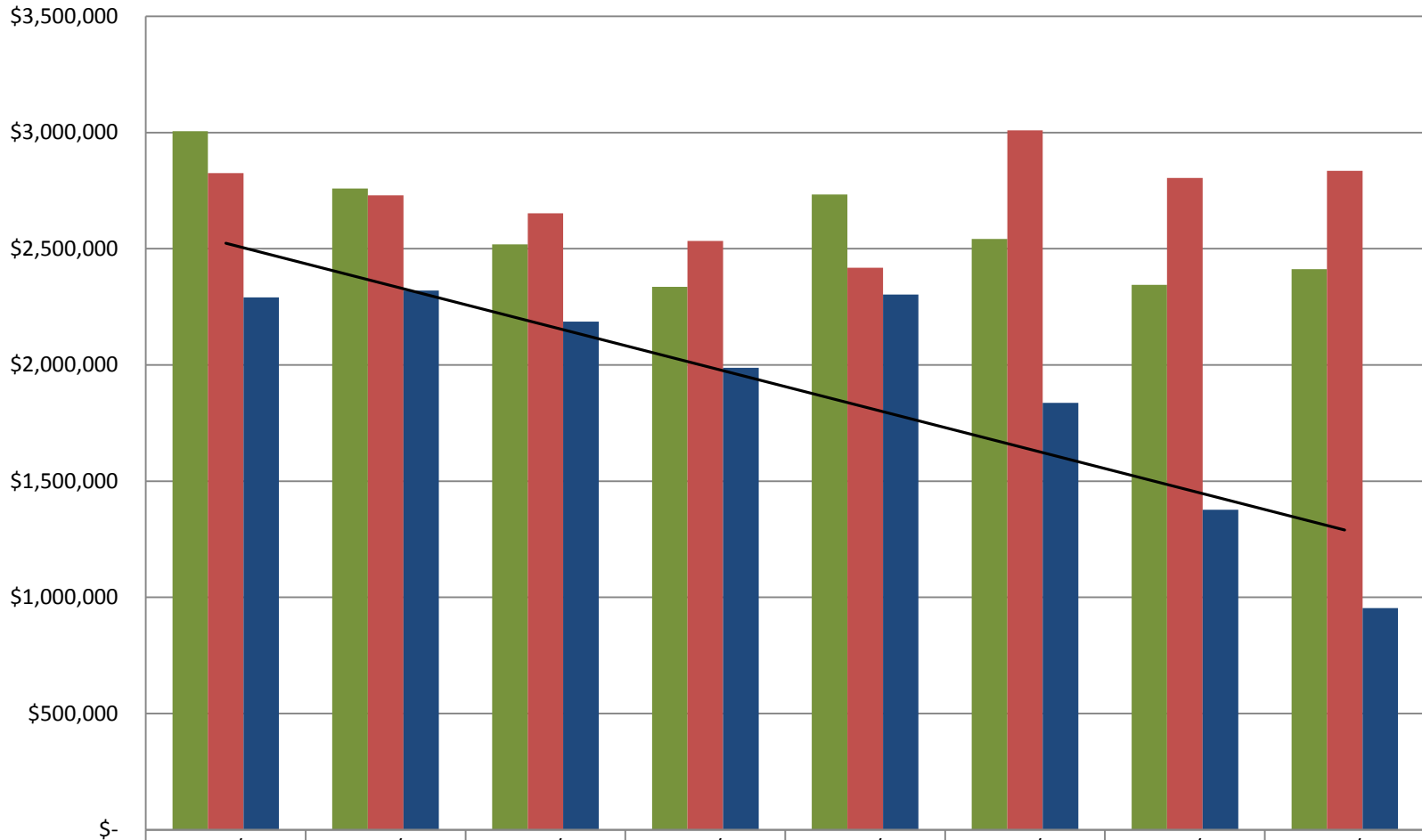
*The **Foundation Trust Fund** (171) is a private purpose fund set up in June of 1999 to provide funding for the science lab, and based on the establishing resolution, general purposes as needed. The fund was initially funded through private donations. Interest earned on funds deposited in the fund remains in the fund. No other revenues are anticipated. (Education Code Section §41032).

** The **Special Reserve Fund for Retiree Benefits Fund** (201) was set up and operates under the guidelines establish for Special Purpose Trust funds. The funds are held for the sole purpose of providing for retiree health and welfare benefits (Education Code Section §42842).

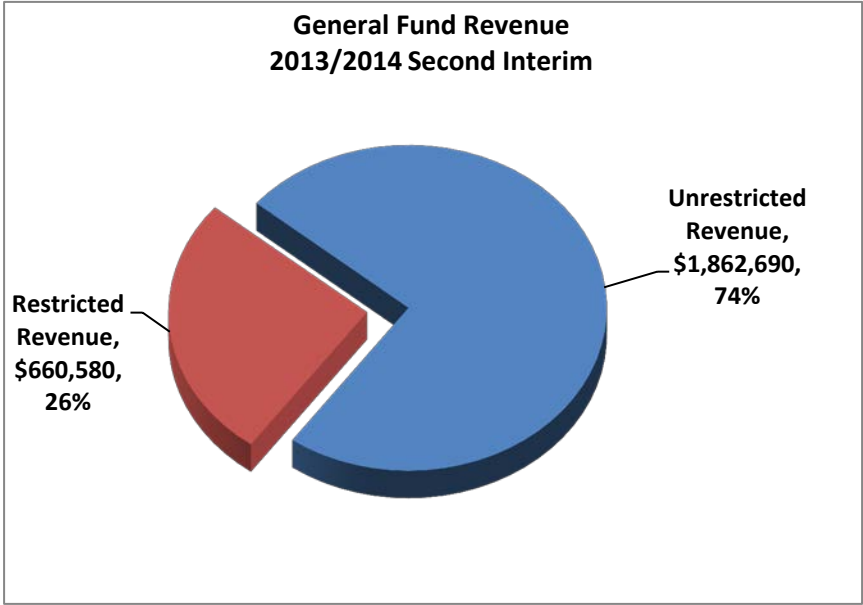
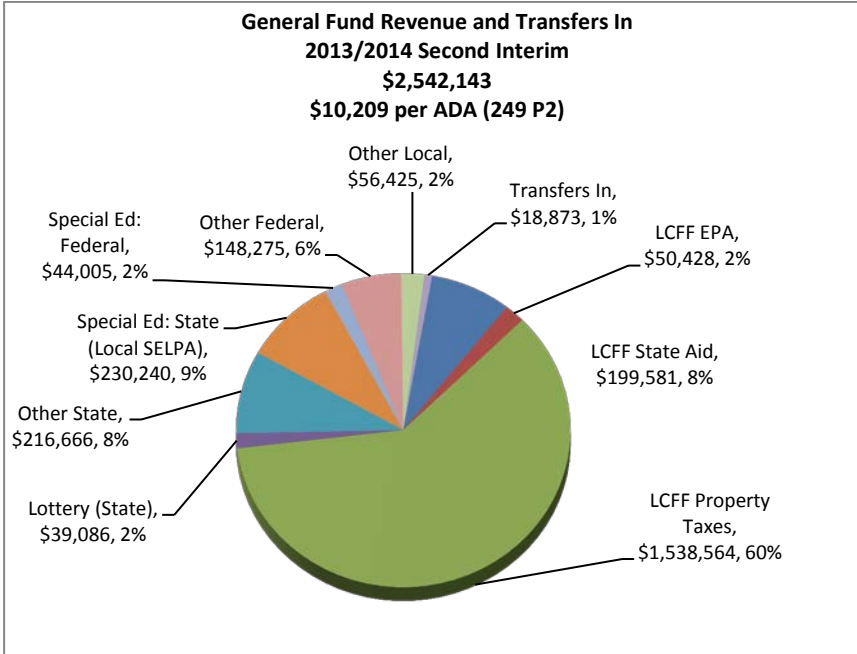
	A	C	D	E	F	G	K	L	M
1	Somis Union School District								
2	Multiyear General Fund Comparison Summary								
3									
4		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
5		Audited	Audited	Audited	Audited	Audited	2nd Int	MYP	MYP
6		Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget	Budget
7	Revenues								
8	LCFF Sources	\$ 1,814,950	\$ 1,455,851	\$ 1,515,764	\$ 1,457,296	\$ 1,679,670	\$ 1,788,573	\$ 1,787,945	\$ 1,857,270
9	Federal Sources	354,134	283,627	250,532	202,697	124,368	192,280	151,427	151,427
10	Other State Sources	407,870	477,593	451,763	438,983	446,674	255,752	151,201	150,479
11	Other Local Sources	407,187	541,967	290,543	226,694	299,637	286,665	254,619	252,966
12	Total Revenues	\$ 2,984,141	\$ 2,759,037	\$ 2,508,602	\$ 2,325,669	\$ 2,550,349	\$ 2,523,270	\$ 2,345,191	\$ 2,412,141
13									
14	Expenditures								
15	Certificated Salaries	\$ 1,170,010	\$ 1,107,775	\$ 1,191,394	\$ 1,091,636	\$ 996,187	\$ 1,074,183	\$ 1,090,532	\$ 1,105,783
16	Classified Salaries	396,016	349,782	379,349	441,759	377,194	362,628	378,588	378,588
17	Employee Benefits	482,613	415,639	443,278	463,921	493,703	482,870	453,261	458,260
18	Books and Supplies	76,788	75,731	78,534	83,709	68,680	330,111	138,620	141,335
19	Other Operating Services	559,804	470,966	468,809	412,826	431,989	534,436	518,946	526,020
20	Equipment/Capital Outlay	58,814	216,791	-	-	10,159	-	-	-
21	Other outgo	35,024	61,345	54,871	39,493	40,028	224,855	224,855	224,855
22	Total Expenditures	\$ 2,779,069	\$ 2,698,029	\$ 2,616,235	\$ 2,533,344	\$ 2,417,939	\$ 3,009,083	\$ 2,804,802	\$ 2,834,841
23									
24	Increase/(Decrease)	\$ 205,072	\$ 61,008	\$ (107,633)	\$ (207,675)	\$ 132,410	\$ (485,813)	\$ (459,610)	\$ (422,699)
25									
26	Other (Sources/Uses)								
27	Transfers In/Other Sources	\$ 21,549	\$ -	\$ 10,000	\$ 9,852	\$ 182,574	\$ 18,873	\$ -	\$ -
28	Transfers Out/Other Uses	\$ (46,691)	\$ (32,144)	\$ (36,110)	\$ -	\$ -	\$ -	\$ -	\$ -
29	Total Other (Uses)	\$ (25,142)	\$ (32,144)	\$ (26,110)	\$ 9,852	\$ 182,574	\$ 18,873	\$ -	\$ -
30									
31	Net Change in Fund Balance	\$ 179,930	\$ 28,864	\$ (133,743)	\$ (197,823)	\$ 314,984	\$ (466,940)	\$ (459,610)	\$ (422,699)
32									
33	Beginning Fund Balance	\$ 2,111,146	\$ 2,291,076	\$ 2,319,940	\$ 2,186,198	\$ 1,988,375	\$ 2,303,360	\$ 1,836,420	\$ 1,376,810
34	Ending Fund Balance	\$ 2,291,076	\$ 2,319,940	\$ 2,186,198	\$ 1,988,375	\$ 2,303,360	\$ 1,836,420	\$ 1,376,810	\$ 954,110
35	Unrestricted EFB	\$ 1,994,544	\$ 1,960,117	\$ 1,997,472	\$ 1,918,629	\$ 2,169,484	\$ 1,627,316	\$ 1,144,904	\$ 699,434
36	Restricted EFB	\$ 296,532	\$ 359,823	\$ 188,726	\$ 69,746	\$ 133,876	\$ 209,104	\$ 231,905	\$ 254,676
37	Unrestricted EFB as %								
38	of Total Exp/Other Uses	70.58%	71.79%	75.31%	75.74%	89.72%	54.08%	40.82%	24.67%

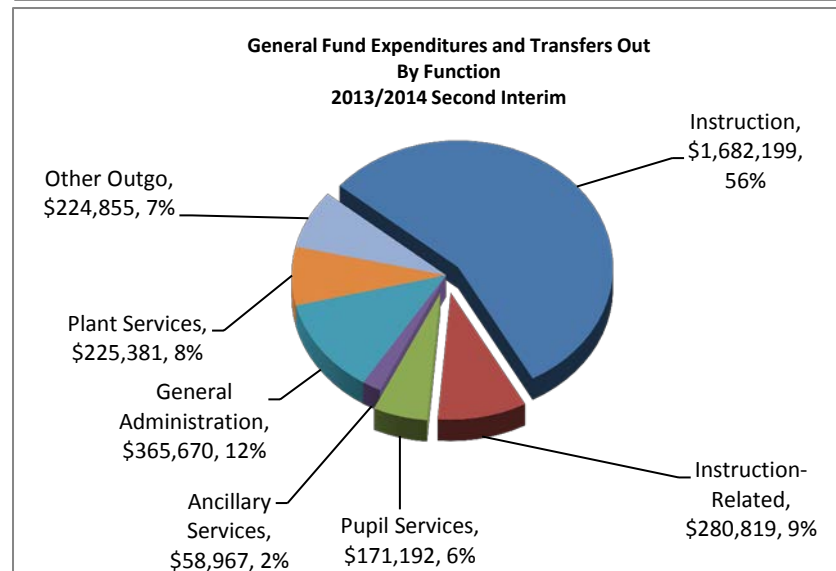
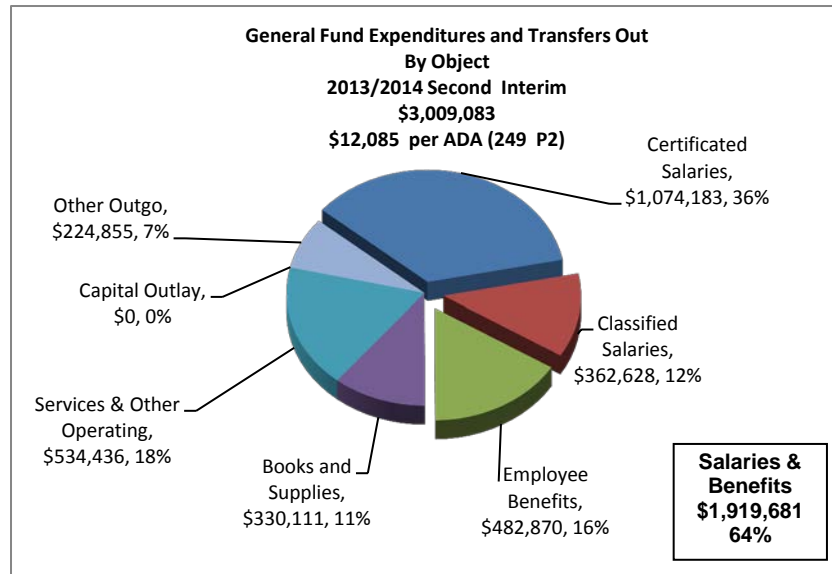
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Somis Union School District															
2	General Fund Multiyear Financial Projections															
3		2013/14 Second Interim				2014/15				2015/16						
4	Description	Object	Unrestricted	Restricted	Total	%	Unrestricted	Restricted	Total	%	Unrestricted	Restricted	Total	%	14/15 13/14	15/15 14/15
5	ADA (FUNDED)				252.14		-4.14		248.00		-14		234.00		-1.64%	-5.65%
6	LCFF COLA				1.570%				0.860%				2.120%			
7	LCFF Funding Gap %				11.780%				28.050%				33.950%			
8	Consumer Price Index				2.200%				2.300%				2.500%			
9	Lottery		\$ 124.00	\$ 30.00	\$ 154.00		\$ 126.00	\$ 30.00	\$ 154.00		\$ 126.00	\$ 30.00	\$ 154.00			
10	REVENUES:															
11	LCFF State Aid	8011	199,581		199,581	8%	199,581		199,581	9%	271,706		271,706	11%	0%	36%
12	LCFF Education Protection Act	8012	50,428		50,428	2%	49,800	-	49,800	2%	47,000	-	47,000	2%	-1%	-6%
13	LCFF Property Taxes	8020-8089	1,538,564		1,538,564	61%	1,538,564	-	1,538,564	66%	1,538,564	-	1,538,564	64%	0%	0%
14	Federal-Special Ed	8100-8199	-	44,005	44,005	2%	-	41,763	41,763	2%	-	41,763	41,763	2%	-5%	0%
15	Other Federal	8200-8299	-	148,275	148,275	6%	-	109,664.00	109,664	5%	-	109,664.00	109,664	5%	-26%	0%
16	Lottery	8560	31,472	7,614	39,086	2%	30,795	7,020	37,815	2%	30,663	6,990	37,653	2%	-3%	0%
17	Other State Revenue	8300-8599	7,060	209,606	216,666	9%	6,804	106,582	113,386	5%	6,244	106,582	112,826	5%	-48%	0%
18	Direct Service	8782	13,966		13,966	1%	13,289		13,289	1%	13,006		13,006	1%	-5%	-2%
19	Local (State Special Ed)	8792		230,240	230,240	9%		221,941	221,941	9%		221,941	221,941	9%	-4%	0%
20	Other Local	8660-8799	21,619	20,840	42,459	2%	7,500	11,889	19,389	1%	6,130	11,889	18,019	1%	-54%	-7%
21	TOTAL REVENUES		\$ 1,862,690	\$ 660,580	\$ 2,523,270	100%	\$ 1,846,333	\$ 498,858	\$ 2,345,191	100%	\$ 1,913,313	\$ 498,828	\$ 2,412,141	100%	-7%	3%
22	Percentage		73.82%	26.18%	100.00%		78.73%	21.27%	100.00%		79.32%	20.68%	100.00%			
23	EXPENDITURES:															
24	Certificated FTE/Step&Col%		13.50	1.60	15.10	1.0%	13.50	1.60	15.10	1.0%	13.50	1.60	15.10	1.0%	0.00	0.00
25	Classified FTE		6.94	2.44	9.38	2.5%	6.94	2.44	9.38	2.5%	6.94	2.44	9.38	2.5%	0.00	0.00
26	Salaries and Benefits:															
27	Certificated Salaries	1000-1999	\$ 931,358	\$ 142,825	\$ 1,074,183	36%	\$ 947,707	\$ 142,825	\$ 1,090,532	39%	\$ 962,958	\$ 142,825	\$ 1,105,783	39%	2%	1%
28	Classified Salaries	2000-2999	308,358	54,270	362,628	12%	323,885	54,703	378,588	13%	323,885	54,703	378,588	13%	4%	0%
29	Employee Benefits	3000-3999	432,410	50,460	482,870	16%	402,632	50,629	453,261	16%	407,631	50,629	458,260	16%	-6%	1%
30	Total Salaries & Benefits		\$ 1,672,126	\$ 247,555	\$ 1,919,681	64%	\$ 1,674,224	\$ 248,157	\$ 1,922,381	69%	\$ 1,694,474	\$ 248,157	\$ 1,942,631	69%	0%	1%
31	Books and Supplies	4000-4999	\$ 225,518	\$ 104,593	\$ 330,111	11%	\$ 110,110	\$ 28,510	\$ 138,620	5%	\$ 112,825	\$ 28,510	\$ 141,335	5%	-58%	2%
32	Services & Other Operating Exp.	5000-5999	327,082	207,354	534,436	18%	333,343	185,603	518,946	19%	340,417	185,603	526,020	19%	-3%	1%
33	Capital Outlay	6000-6999	-	-	-	0%	-	-	-	0%	-	-	-	0%		
34	Other Outgo-Spec Ed Excess Costs	7141-7142	-	224,855	224,855	7%	-	224,855	224,855	8%	-	224,855	224,855	8%	0%	0%
35	Other Outgo-Indirect Costs		(28,376)	28,376	-	0%	(16,519)	16,519	-	0%	(16,519)	16,519	-	0%	0%	0%
36	Other Outgo-Debt Service	7310-7350				0%				0%				0%	0%	0%
37	TOTAL EXPENDITURES		\$ 2,196,350	\$ 812,733	\$ 3,009,083	100%	\$ 2,101,158	\$ 703,644	\$ 2,804,802	100%	\$ 2,131,197	\$ 703,644	\$ 2,834,841	100%	-7%	1%
38	Percentage		72.99%	27.01%	100.00%		74.91%	25.09%	100.00%		75.18%	24.82%	100.00%			
39	EXCESS/(DECREASE)		\$ (333,660)	\$ (152,153)	\$ (485,813)		\$ (254,825)	\$ (204,786)	\$ (459,610)		\$ (217,884)	\$ (204,816)	\$ (422,699)		-5%	-8%
40	OTHER SOURCES/(USES)															
41	Transfers In	8910-8919	\$ 18,873		\$ 18,873		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		0%	0%
42	Transfers Out	7610-7619	\$ -		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		0%	0%
43	Contributions	8980-8999	\$ (227,382)	\$ 227,382	\$ -		\$ (227,587)	\$ 227,587	\$ -		\$ (227,587)	\$ 227,587	\$ -		0%	0%
44	NET INCREASE/(DECREASE)		\$ (542,169)	\$ 75,229	\$ (466,940)		\$ (482,412)	\$ 22,802	\$ (459,610)		\$ (445,471)	\$ 22,772	\$ (422,699)		-2%	-8%
45	TOTAL BEGINNING BALANCE	9791	\$ 2,169,485	\$ 133,875	\$ 2,303,360		\$ 1,627,316	\$ 209,104	\$ 1,836,420		\$ 1,144,904	\$ 231,905	\$ 1,376,809		-20%	-25%
47	TOTAL ENDING BALANCE	9711-9790	\$ 1,627,316	\$ 209,104	\$ 1,836,420		\$ 1,144,904	\$ 231,905	\$ 1,376,810		\$ 699,434	\$ 254,676	\$ 954,110		-25%	-31%
48	Percentage		88.61%	11.39%	100.00%		83.16%	16.84%	100.00%		73.31%	26.69%	100.00%			
49	COMPONENTS OF ENDING FUND BALANCE															
50	Revolving Cash	9711	\$ 2,500		\$ 2,500	0%	\$ 2,500		\$ 2,500	0%	\$ 2,500		\$ 2,500	0%	0%	0%
51	Legally Restricted	9740		209,104	209,104	11%		231,905	231,905	17%		254,676	254,676	27%	11%	10%
52	Desig. Economic Uncertainties	9789	150,454		150,454	8%	140,240		140,240	10%	141,742		141,742	15%	-7%	1%
53	% Economic Uncert.				5.00%	0%			5.00%	0%			5.00%	0%	0%	1%
54	Economic Uncert. - Local	9789	30,091		30,091	2%	28,048		28,048	2%	28,348		28,348	3%	-7%	1%
55	R0060 Mandated Costs	9780	34,204	-	34,204	2%	34,204	-	34,204	2%	34,204	-	34,204	4%	0%	0%
56	R0100 Tier III Cat. Flex	9780	311,608	-	311,608	17%	311,608	-	311,608	23%	-	-	-	0%	0%	-100%
57	R0709 Supp./Conc. Grant	9780	97,072		97,072	5%	207,832		207,832	15%	339,323		339,323	36%	114%	63%
58	R1100 Lottery	9780	129,510		129,510	7%	129,510		129,510	9%	129,510		129,510	14%	0%	0%
59	R1400 EPA	9780	19,014		19,014	1%	-		-	0%	-		-	0%	-100%	New
60	Undesignated	9790	852,864	-	852,864	46%	290,962	-	290,962	21%	23,806	-	23,806	2%	-66%	-92%
61	TOTAL ENDING FUND BALANCE		\$ 1,627,316	\$ 209,104	\$ 1,836,420	100%	\$ 1,144,904	\$ 231,905	\$ 1,376,810	100%	\$ 699,434	\$ 254,676	\$ 954,110	100%	-25%	-31%
62	Unrestricted Ending Fund Balance as % of G/F Expenditures/Other Uses				54.08%				40.82%				24.67%			

Somis Union School District General Fund Multiyear Comparison As of 2013/14 Second Interim



■ Revenues/Other Sources	\$3,005,690	\$2,759,037	\$2,518,602	\$2,335,521	\$2,732,923	\$2,542,143	\$2,345,191	\$2,412,141
■ Expenditures/Other Uses	\$2,825,760	\$2,730,173	\$2,652,345	\$2,533,344	\$2,417,939	\$3,009,083	\$2,804,802	\$2,834,841
■ Ending Fund Balance	\$2,291,076	\$2,319,940	\$2,186,198	\$1,988,375	\$2,303,360	\$1,836,420	\$1,376,810	\$954,110





SOMIS UNION ELEMENTARY SCHOOL DISTRICT ENROLLMENT PROJECTIONS

Fiscal Year	K	1st	2nd	3rd	K-3 Total	4th	5th	6th	4-6 Total	7th	8th	Total 4-8	Total Enr	Incr/(Decr) from PY	% Change
2000-01 CBEDS	50	47	55	57	209	51	77	53	181	53	64	117	507	1	0.20%
2001-02 CBEDS	51	57	48	57	213	59	54	82	195	48	62	110	518	11	2.17%
2002-03 CBEDS	48	44	64	50	206	53	52	57	162	74	49	123	491	-27	-5.21%
2003-04 CBEDS	43	52	41	56	192	56	63	53	172	56	66	122	486	-5	-1.02%
2004-05 CBEDS	35	39	54	50	178	57	52	55	164	63	59	122	464	-22	-4.53%
2005-06 CBEDS	28	38	41	56	163	39	66	70	175	63	62	125	463	-1	-0.22%
2006-07 CBEDS	43	32	37	44	156	53	40	59	152	65	61	126	434	-29	-6.26%
2007-08 CBEDS	34	26	34	35	129	29	48	33	110	48	53	101	340	-94	-21.66%
2008-09 CBEDS	27	35	29	39	130	32	36	46	114	29	36	65	309	-31	-9.12%
2009-10 CBEDS	24	31	33	30	118	39	34	34	107	48	34	82	307	-2	-0.65%
2010-11 CBEDS	23	29	30	30	112	33	39	34	106	30	52	82	300	-7	-2.28%
2011-12 CBEDS	19	21	22	32	94	27	31	34	92	33	34	67	253	-47	-15.67%
2012-13 CBEDS	26	24	22	21	93	33	30	26	89	38	31	69	251	-2	-0.79%
2013-14 CBEDS	32	27	23	29	111	22	27	30	79	26	40	66	256	5	1.99%
2014-15 Est.	25	32	27	23	107	29	22	27	78	30	26	56	241	-15	-5.86%
2015-16 Est.	25	25	32	27	109	23	29	22	74	27	30	57	240	-1	-6.25%
Adopted Budget	20	26	25	26	97	23	32	33	88	27	37	64	249	-2	-0.80%

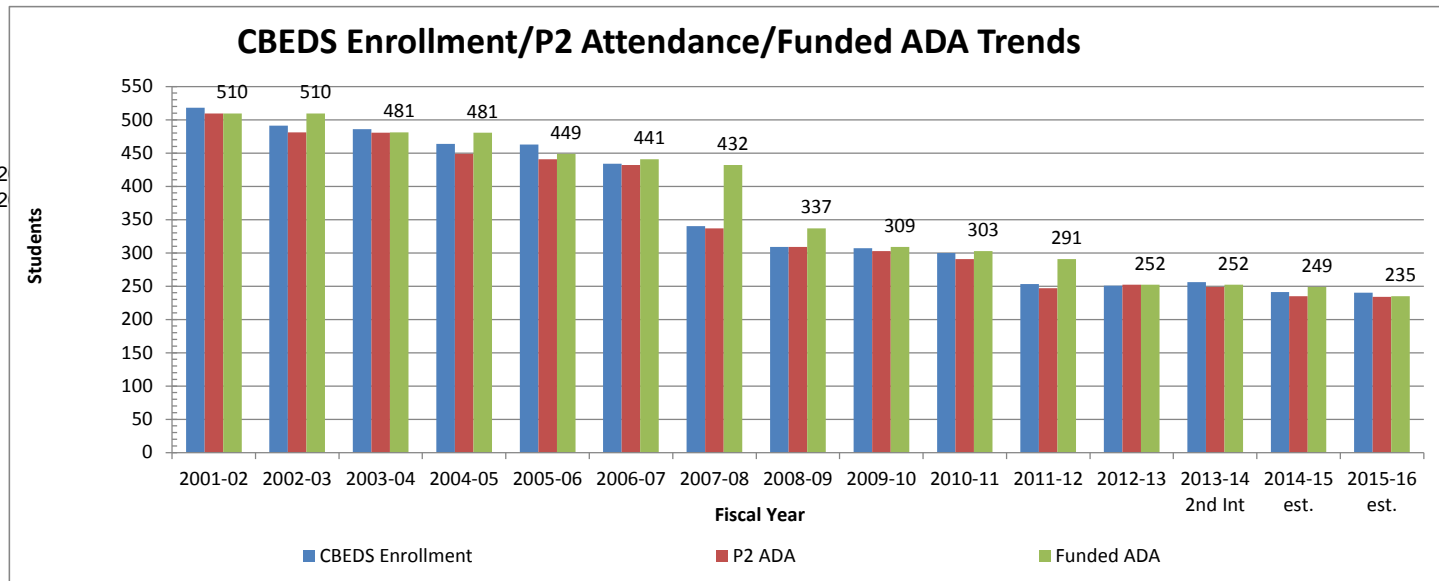
Teachers Exc
Spec Ed, Student
Specialists, Teacher
Music Ratio

13/14 Classroom	30	24	20	22	96	15	19	24	58	21	20	41	195	9.50	20.53	
13/14 Home School	2	3	3	7	15	7	8	6	21	5	20	25	61	2.00	30.50	
Total	32	27	23	29	111	22	27	30	79	26	40	66	256	11.50	22.26	
Attendance					108.00					77.00			64.00	249.00	97.27%	
14/15 Classroom	24	30	24	20	98	22	15	19	56	24	21	45	199	9.50	20.95	
14/15 Home School	1	2	3	3	9	7	7	8	22	6	5	11	42	2.00	21.00	
Total	25	32	27	23	107	29	22	27	78	30	26	56	241	11.50	20.96	
Attendance					104.00					76.00			55.00	235.00	97.51%	
15/16 Classroom	24	24	30	24	102	20	22	15	57	19	24	43	202	9.50	21.26	
15/16 Home School	1	1	2	3	7	3	7	7	17	8	6	14	38	2.00	19.00	
Total	25	25	32	27	109	23	29	22	74	27	30	57	240	11.50	20.87	
Attendance					106.00					72.00			56.00	234.00	97.50%	

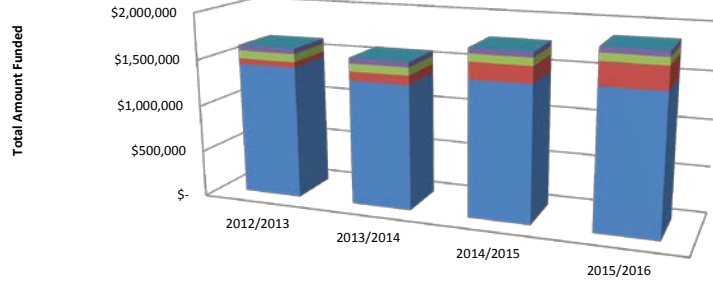
**Somis Union School District
CBEDS Enrollment/P2 Attendance/Funded ADA Trends**

Fiscal Year	CBEDS Enrollment	P1 ADA	P2 ADA	Funded ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Incr/(Decr) from Funded ADA		Attendance Percentage (P2/CBEDS)
					#	%	#	%	#	%	
2001-02	518	512.63	509.52	509.52	73	16.40%	82	19.11%	20	4.10%	98.36%
2002-03	491	483.17	480.88	509.52	-27	-5.21%	-29	-5.62%	0	0.00%	97.94%
2003-04	486	479.50	480.59	480.88	-5	-1.02%	0	-0.06%	-29	-5.62%	98.89%
2004-05	464	449.31	448.72	480.59	-22	-4.53%	-32	-6.63%	0	-0.06%	96.71%
2005-06	463	427.74	440.73	448.72	-1	-0.22%	-8	-1.78%	-32	-6.63%	95.19%
2006-07	434	430.56	431.99	440.73	-29	-6.26%	-9	-1.98%	-8	-1.78%	99.54%
2007-08	340	333.32	336.61	431.99	-94	-21.66%	-95	-22.08%	-9	-1.98%	99.00%
2008-09	309	307.98	309.14	336.61	-31	-9.12%	-27	-8.16%	-95	-22.08%	100.05%
2009-10	307	297.14	302.60	309.14	-2	-0.65%	-7	-2.12%	-27	-8.16%	98.57%
2010-11	300	292.74	290.69	302.60	-7	-2.28%	-12	-3.94%	-7	-2.12%	96.90%
2011-12	253	245.96	246.85	290.69	-47	-15.67%	-44	-15.08%	-12	-3.94%	97.57%
2012-13	251	248.81	252.14	252.14	-2	-0.79%	5	2.14%	-39	-13.26%	100.45%
2013-14 2nd Int	256	247.48	249.00	252.14	5	1.99%	-3	-1.25%	0	0.00%	97.27%
2014-15 est.	241		235.00	249.00	-15	-5.86%	-14	-5.62%	-3	-1.25%	97.51%
2015-16 est.	240		234.00	235.00	-1	-0.41%	-1	-0.43%	-14	-5.62%	97.50%

2013/14 Adopted P2 243

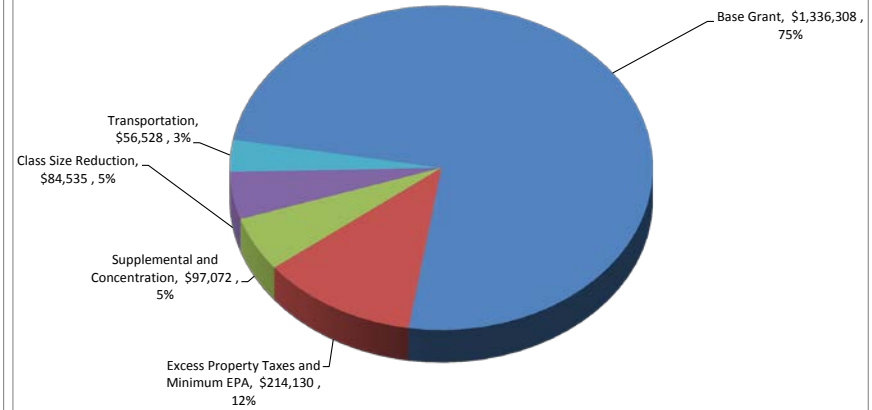


**Somis LCFF Funding
as of 2013/14 Second Interim**



	2012/2013	2013/2014	2014/2015	2015/2016
Targeted Instruction	0	0	0	0
Transportation	\$56,528	\$56,528	\$56,528	\$56,528
Class Size Reduction	\$86,751	\$84,535	\$82,907	\$81,065
Supplemental and Concentration	\$59,031	\$97,072	\$177,043	\$242,013
Base Grant	\$1,424,160	\$1,336,308	\$1,446,844	\$1,477,665

**Somis LCFF
2013/14 Second Interim**



LCFF Funding					% Increase of Total Funding from Prior Year		
	2012/2013	2013/2014	2014/2015	2015/2016	13/14	14/15	15/16
Base Grant	\$ 1,424,160	\$ 1,336,308	\$ 1,446,844	\$ 1,477,665	-6.17%	8.27%	2.13%
Excess Property Taxes and Minimum EPA	\$ 393,896	\$ 214,130	\$ 24,623	\$ -	-45.64%	-88.50%	-100.00%
Supplemental and Concentration	\$ 59,031	\$ 97,072	\$ 177,043	\$ 242,013	64.44%	82.38%	36.70%
Class Size Reduction	\$ 86,751	\$ 84,535	\$ 82,907	\$ 81,065	-2.55%	-1.93%	-2.22%
Transportation	\$ 56,528	\$ 56,528	\$ 56,528	\$ 56,528	0.00%	0.00%	0.00%
Total	\$ 2,020,366	\$ 1,788,573	\$ 1,787,945	\$ 1,857,271	-11.47%	-0.04%	3.88%
Funded ADA	252.14	252.14	249.00	235.00			
Total Amount LCFF per ADA	\$ 8,012.87	\$ 7,093.57	\$ 7,180.50	\$ 7,903.28			
% Increase/(Decrease) per ADA		-11.47%	1.23%	10.07%			
% of Supplemental/Concentration Grant of Total	2.92%	5.43%	9.90%	13.03%			
Cost of Living Adjustment		1.565%	0.860%	2.120%			
Gap Funding %		11.780%	28.050%	33.950%			

	A	B	C	D	E	F	G	H	I
1	SOMIS UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION								
2	2013/2014 SECOND INTERIM (1.565% COLA, 11.78% GAP FUNDING)					TOTAL	*PRIOR	CURRENT	TOTAL
3	STEP 1: CALCULATE LCFF TARGET						YEAR	YEAR	FUNDING
4	A	BASE GRANT TARGET	K-3	4-6	7-8		FUNDING	GAP	
5	A1	Beginning Base Grant per ADA	\$ 6,845	\$ 6,947	\$ 7,154			FUNDING	
6	A2	Cost of Living Adjustment	\$ 107	\$ 109	\$ 112	1.565%		11.780%	
7	A3	Base Grant per ADA	\$ 6,952	\$ 7,056	\$ 7,266				
8	A4	ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)	93.97	88.37	69.80	252.14			
9	A5	TOTAL BASE GRANT (Line A3 x Line A4)	\$ 653,279	\$ 623,539	\$ 507,167	\$ 1,783,985	\$ 1,818,056	\$ (267,618)	\$ 1,550,438
10	B	SUPPLEMENTAL/CONCENTRATION GRANTS						-14.72%	
11	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	68.75%	68.75%	68.75%				
12	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%)	\$ 1,055	\$ 970	\$ 999				
13	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	\$ 528	\$ 485	\$ 500				
14	B4	Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)	\$ 1,583	\$ 1,455	\$ 1,499				
15	B5	TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)	\$ 148,755	\$ 128,578	\$ 104,630	\$ 381,963	\$ 59,031	\$ 38,041	\$ 97,072
16	C	CLASS SIZE REDUCTION ADD ON						64.44%	
17	C1	Class Size Reduction Add On per ADA (Line A3 x 10.4%)	\$ 723						
18	C2	TOTAL CLASS SIZE REDUCTION (Line C1 x A4)	\$ 67,940			\$ 67,940	\$ 86,751	\$ (2,216)	\$ 84,535
19								-2.55%	
20	D	TRANSPORTATION ADD ON				\$ 56,528	\$ 56,528	\$ -	\$ 56,528
21	E	TOTAL LCFF TARGET (A5+B5+C2+D)	\$869,974	\$752,117	\$611,797	\$2,290,416	\$ 2,020,366	\$ (231,792)	\$ 1,788,573
22	STEP 2: CALCULATE LCFF FLOOR (HOLD HARMLESS)						Funding Per ADA		\$ 7,093.57
23	F1	12/13 Deficit Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA			\$ 5,073.60	\$ 1,279,258	*Prior Year Funding:		
24	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				\$ 343,966	\$ 1,282,504	Prop. Taxes= Rev Lim Ent.	
25	F3	Fair Share Reduction (8.92% of 12/13 Undeficitated Revenue Limit Limited to 1/2 of State Categoricals)				\$ (144,385)	\$ 343,340	Excess Property Taxes	
26	F4	TOTAL LCFF FLOOR (HOLD HARMLESS)				\$1,478,839	\$ 50,556	Minimum EPA	
27	STEP 3: CALCULATE LCFF PHASE-IN ENTITLEMENT						\$ 141,656	Tier III Cat	
28	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F4)				\$ 811,577	\$ 86,751	CSR	
29	G2	LCFF Transition Growth Funding Percentage				11.780%	\$ 59,031	EIA	
30	G3	LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)				\$ 95,604	\$ 56,528	Transportation	
31	G4	TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3) (Prior to Excess Taxes and Minimum EPA)				\$1,574,443	\$ 2,020,366		
32	STEP 4: CALCULATE TOTAL LCFF FUNDING INCLUDING EXCESS PROPERTY TAXES AND MINIMUM EDUCATION PROTECTION ACT FUNDING								
33	H1	LCFF Funding before Minimum State Aid (G4)				1,574,443			
34	H2	Less Current Year Property Taxes				\$ (1,538,564)			
35	H3	LCFF State Aid (Before Minimum State Aid (Sum Lines H1 through H2)				\$ 35,879			
36	H4	Minimum State Aid (12/13 Categoricals-Fair Share Reduction) (F2-F3)				\$ 199,581			
37	H5	MINIMUM STATE AID (GREATER OF H3 OR H4)				\$ 199,581			
38	I	CURRENT YEAR PROPERTY TAXES				\$ 1,538,564			
39	J	MINIMUM EDUCATION PROTECTION ACT (EPA) FUNDING (\$200 PER ADA)				\$ 50,428			
40		TOTAL LCFF FUNDING INCLUDING EXCESS PROPERTY TAXES AND MINIMUM EPA (Line H4 + Line I + Line J)				\$1,788,573			
41		EXCESS PROPERTY TAXES MINIMUM STATE AID LESS LCFF STATE AID PROR TO MINIMUM				\$163,702			

	A	B	C	D	E	F	G	H	I
1	SOMIS UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION								
2	2014/2015 (0.86% COLA, 28.05% GAP FUNDING)					TOTAL	PRIOR YEAR FUNDING	CURRENT YEAR GAP	TOTAL FUNDING
3	STEP 1: CALCULATE LCFF TARGET								
4	A	BASE GRANT TARGET	K-3	4-6	7-8				
5	A1	Beginning Base Grant per ADA	\$ 6,952	\$ 7,056	\$ 7,266				
6	A2	Cost of Living Adjustment	\$ 60	\$ 61	\$ 62	0.860%		28.050%	
7	A3	Base Grant per ADA	\$ 7,012	\$ 7,117	\$ 7,328				
8	A4	ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)	108.00	77.00	64.00	249.00			
9	A5	TOTAL BASE GRANT (Line A3 x Line A4)	\$ 757,296	\$ 548,009	\$ 468,992	\$ 1,774,297	\$ 1,550,438	\$ (78,971.00)	\$ 1,471,467
10	B	SUPPLEMENTAL/CONCENTRATION GRANTS						-5.09%	
11	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	68.75%	68.75%	68.75%				
12	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%)	\$ 1,064	\$ 979	\$ 1,008				
13	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	\$ 532	\$ 489	\$ 504				
14	B4	Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)	\$ 1,596	\$ 1,468	\$ 1,512				
15	B5	TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)	\$ 172,368	\$ 113,036	\$ 96,768	\$ 382,172	\$ 97,072	\$ 79,971	\$ 177,043
16	C	CLASS SIZE REDUCTION ADD ON						82.38%	
17	C1	Class Size Reduction Add On per ADA (Line A3 x 10.4%)	\$ 729						
18	C2	TOTAL CLASS SIZE REDUCTION (Line C1 x A4)	\$ 78,732			\$ 78,732	\$ 84,535	\$ (1,628)	\$ 82,907
19								-1.93%	
20	D	TRANSPORTATION ADD ON				\$ 56,528	\$ 56,528	\$ -	\$ 56,528
21	E	TOTAL LCFF TARGET (A5+B5+C2+D)	\$1,008,396	\$661,045	\$565,760	\$2,291,729	\$ 1,788,573	\$ (627)	\$ 1,787,945
22	STEP 2: CALCULATE LCFF FLOOR (HOLD HARMLESS)								
23	F1	12/13 Deficit Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA			\$ 5,073.60	\$ 1,263,326			
24	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				\$ 343,966			
25	F3	Fair Share Reduction (8.92% of 12/13 Undeficit Revenue Limit)				\$ (144,385)			
26	F4	LCFF Cumulative Growth from Prior Year per ADA x Current Year ADA			\$ 379.17	\$ 94,413			
27	F5	TOTAL LCFF FLOOR (HOLD HARMLESS)				\$1,557,321			
28	STEP 3: CALCULATE LCFF PHASE-IN ENTITLEMENT								
29	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F5)				\$ 734,408			
30	G2	LCFF Transition Growth Funding Percentage				28.050%			
31	G3	LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)				\$ 206,001			
32	G4	TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3) (Prior to Excess Taxes and Minimum EPA)				\$1,763,322			
33	STEP 4: CALCULATE TOTAL LCFF FUNDING INCLUDING EXCESS PROPERTY TAXES AND MINIMUM EDUCATION PROTECTION ACT FUNDING								
34	H1	LCFF Funding before Minimum State Aid (G4)				1,763,322			
35	H2	Less Current Year Property Taxes				\$ (1,538,564)			
36	H3	LCFF State Aid (Before Minimum State Aid (Sum Lines H1 through H2)				\$ 224,758			
37	H4	Minimum State Aid (12/13 Categoricals-Fair Share Reduction) (F2-F3)				\$ 199,581			
38	H5	MINIMUM STATE AID (GREATER OF H3 OR H4)				\$ 224,758			
39	I	CURRENT YEAR PROPERTY TAXES				\$ 1,538,564			
40			\$200/ADA	H5-I	Greater of \$200/ADA-H5-1 or \$0				
41	J	MINIMUM EDUCATION PROTECTION ACT (EPA) FUNDING (\$200 PER ADA)	\$ 49,800	\$ (25,177)	\$ 24,623	\$ 24,623			
42		TOTAL LCFF FUNDING INCLUDING EXCESS PROPERTY TAXES AND MINIMUM EPA (Line H4 + Line I + Line J)				\$1,787,945			
43		EXCESS PROPERTY TAXES MINIMUM STATE AID LESS LCFF STATE AID PROR TO MINIMUM				\$0			

	A	B	C	D	E	F	G	H	I	
1	SOMIS UNION SCHOOL DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION									
2	2015/2016 (2.12% COLA, 33.95% GAP FUNDING)						TOTAL	PRIOR YEAR FUNDING	CURRENT YEAR GAP FUNDING	TOTAL FUNDING
3	STEP 1: CALCULATE LCFF TARGET									
4	A	BASE GRANT TARGET	K-3	4-6	7-8					
5	A1	Beginning Base Grant per ADA	\$ 7,012	\$ 7,117	\$ 7,328					
6	A2	Cost of Living Adjustment	\$ 149	\$ 151	\$ 155	2.120%		33.950%		
7	A3	Base Grant per ADA	\$ 7,161	\$ 7,268	\$ 7,483					
8	A4	ADA per Grade Level (Greater of Prior Year or Current Year P2 ADA)	104.00	76.00	55.00	235.00				
9	A5	TOTAL BASE GRANT (Line A3 x Line A4)	\$ 744,744	\$ 552,368	\$ 411,565	\$ 1,708,677	\$ 1,471,467	\$ 6,198	\$ 1,477,665	
10	B	SUPPLEMENTAL/CONCENTRATION GRANTS						0.42%		
11	B1	% Unduplicated Enrollment ELL, Econ. Disadv., Foster Youth	68.75%	68.75%	68.75%					
12	B2	Supplemental Grant (Line A3 + Line C1 x Line B1 x 20%)	\$ 1,087	\$ 999	\$ 1,029					
13	B3	Concentration Grant (Line A3 + Line C1 x 50% x Line B1-55%)	\$ 544	\$ 500	\$ 514					
14	B4	Total Supplemental/Concentration Grant per ADA (Line B2 + Line B3)	\$ 1,631	\$ 1,499	\$ 1,543					
15	B5	TOTAL SUPPLEMENTAL/CONCENTRATION GRANT (Line B4 x Line A4)	\$ 169,624	\$ 113,924	\$ 84,865	\$ 368,413	\$ 177,043	\$ 64,970	\$ 242,013	
16	C	CLASS SIZE REDUCTION ADD ON						36.70%		
17	C1	Class Size Reduction Add On per ADA (Line A3 x 10.4%)	\$ 745							
18	C2	TOTAL CLASS SIZE REDUCTION (Line C1 x A4)	\$ 77,480			\$ 77,480	\$ 82,907	\$ (1,842)	\$ 81,065	
19								-2.22%		
20	D	TRANSPORTATION ADD ON				\$ 56,528	\$ 56,528	\$ -	\$ 56,528	
21	E	TOTAL LCFF TARGET (A5+B5+C2+D)	\$991,848	\$666,292	\$496,430	\$2,211,098	\$ 1,787,945	\$ 69,326	\$ 1,857,271	
22	STEP 2: CALCULATE LCFF FLOOR (HOLD HARMLESS)							Funding Per ADA	\$ 7,903.28	
23	F1	12/13 Deficit Revenue Limit per ADA (Including Add Ons) x Current Year Funded ADA			\$ 5,073.60	\$ 1,192,296				
24	F2	Total 12/13 State Categoricals (Tier III, CSR, EIA, Transportation)				\$ 343,966				
25	F3	Fair Share Reduction (8.92% of 12/13 Undeficitated Revenue Limit)				\$ (144,385)				
26	F4	LCFF Cumulative Growth from Prior Year per ADA x Current Year ADA			\$ 1,206.48	\$ 283,525				
27	F5	TOTAL LCFF FLOOR (HOLD HARMLESS)				\$1,675,402				
28	STEP 3: CALCULATE LCFF PHASE-IN ENTITLEMENT									
29	G1	LCFF Gap: Difference Between LCFF Target and LCFF Floor (Line E-Line F5)				\$ 535,696				
30	G2	LCFF Transition Growth Funding Percentage				33.950%				
31	G3	LCFF Transitional Current Year Gap Funding (Line G1 x Line G2)				\$ 181,869				
32	G4	TOTAL LCFF PHASE-IN ENTITLEMENT (Line F4 + Line G3) (Prior to Excess Taxes and Minimum EPA)				\$1,857,271				
33	STEP 4: CALCULATE TOTAL LCFF FUNDING INCLUDING EXCESS PROPERTY TAXES AND MINIMUM EDUCATION PROTECTION ACT FUNDING									
34	H1	LCFF Funding before Minimum State Aid (G4)				1,857,271				
35	H2	Less Current Year Property Taxes				\$ (1,538,564)				
36	H3	LCFF State Aid (Before Minimum State Aid (Sum Lines H1 through H2)				\$ 318,707				
37	H4	Minimum State Aid (12/13 Categoricals-Fair Share Reduction) (F2-F3)				\$ 199,581				
38	H5	MINIMUM STATE AID (GREATER OF H3 OR H4)				\$ 318,707				
39	I	CURRENT YEAR PROPERTY TAXES				\$ 1,538,564				
40			\$200/ADA	H5-I	Greater of \$200/ADA-H5-1 or \$0					
41	J	MINIMUM EDUCATION PROTECTION ACT (EPA) FUNDING (\$200 PER ADA)	\$ 47,000	\$ (119,126)	\$ -	\$ -				
42		TOTAL LCFF FUNDING INCLUDING EXCESS PROPERTY TAXES AND MINIMUM EPA (Line H4 + Line I + Line J)				\$1,857,271				
43		EXCESS PROPERTY TAXES MINIMUM STATE AID LESS LCFF STATE AID PROR TO MINIMUM				\$0				

	A	B	D	E	F	G	H	I	J	K	L	M
1	SOMIS UNION SCHOOL DISTRICT											
2	TEN YEAR HISTORY OF PROPERTY TAX COLLECTIONS											
3												
4	Object	Description	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
5			Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	as of 2nd Int
6	8021	Homeowner Exemptions	\$ 12,014	\$ 11,823	\$ 11,720	\$ 12,273	\$ 12,563	\$ 13,053	\$ 13,082	\$ 13,302	\$ 14,629	\$ 13,898
7	8041	Secured Roll	\$ 938,267	\$ 999,394	\$ 1,016,595	\$ 1,213,176	\$ 1,207,488	\$ 1,314,726	\$ 1,332,303	\$ 1,360,209	\$ 1,535,123	\$ 1,459,334
8	8042	Unsecured Roll	\$ 39,743	\$ 39,179	\$ 42,282	\$ 44,685	\$ 47,570	\$ 55,408	\$ 50,338	\$ 51,882	\$ 55,161	\$ 61,085
9	8043	Prior Year Taxes	\$ 3,561	\$ 3,287	\$ 5,429	\$ 7,117	\$ 7,962	\$ 14,504	\$ 9,492	\$ 6,665	\$ 5,295	\$ 4,236
10	8044	Supplemental	\$ 77,533	\$ 69,629	\$ 81,903	\$ 76,719	\$ 53,279	\$ 30,412	\$ 16,273	\$ 8,256	\$ 15,623	\$ -
11	8045	Educational Revenue Augmentation Fund (ERAF)	\$ 41,224	\$ 29,010	\$ 35,488	\$ (67,567)	\$ (2,082)	\$ (38,280)	\$ (98,152)	\$ (78,302)	\$ -	\$ -
12	8081	Royalties and Bonuses	\$ -	\$ -	\$ 239	\$ 140	\$ 289	\$ 226	\$ -	\$ 260	\$ 25	\$ 24
13	8089	Offset (50% of Royalties transferred to Other Local	\$ -	\$ -	\$ (120)	\$ (70)	\$ (145)	\$ (113)	\$ -	\$ (130)	\$ (13)	\$ (13)
14		Total Property Tax Collections	\$ 1,112,342	\$ 1,152,321	\$ 1,193,536	\$ 1,286,474	\$ 1,326,924	\$ 1,389,935	\$ 1,323,335	\$ 1,362,141	\$ 1,625,844	\$ 1,538,564
15		Change from Prior Year	\$ (87,393)	\$ 39,979	\$ 41,215	\$ 92,938	\$ 40,451	\$ 63,011	\$ (66,600)	\$ 38,805	\$ 263,703	\$ (87,280)
16		Percentage	-7.28%	3.59%	3.58%	7.79%	3.14%	4.75%	-4.79%	2.93%	19.36%	-5.37%
17	7280/8096	Less In Lieu Tax Transfers to Somis Academy	\$ (264,646)	\$ (379,297)	\$ (372,548)	\$ (414,062)	-467891	\$ (543,322)	\$ (497,246)	\$ (490,471)		
18		Net Property Taxes	\$ 847,696	\$ 773,024	\$ 820,988	\$ 872,412	\$ 859,033	\$ 846,613	\$ 826,089	\$ 871,670	\$ 1,625,844	\$ 1,538,564
19		Change from Prior Year	\$ (144,698)	\$ (74,672)	\$ 47,964	\$ 51,424	\$ (13,378)	\$ (12,420)	\$ (20,524)	\$ 45,580	\$ 754,174	\$ (87,280)
20		Percentage	-14.58%	-8.81%	6.20%	6.26%	-1.53%	-1.45%	-2.42%	5.52%	86.52%	-5.37%
21		Supplemental and ERAF		\$ 1,028,404	\$ 1,052,083	\$ 1,145,609	\$ 1,205,406	\$ 1,276,445	\$ 1,234,151	\$ 1,281,906	\$ 1,535,123	\$ 1,459,334
22	<p>Homeowner Exemptions: (CA Rev and Tax Code Section 218) Amounts received for loss of revenue due to the homeowner's property tax exemption in the amount of \$7K of the assessed valuation of a dwelling occupied by the homeowner.</p> <p>Secured Roll: (CA Rev and Tax Code Sections 2601-2636) Revenue from taxes levied on real property.</p> <p>Unsecured Secured Roll: (CA Rev and Tax Code Sections 2901-2928.1) Ad-valorem (value based) property taxes that are assessed on property other than real property (personal property)</p> <p>Prior Year Taxes: Revenue from tax levies of prior years, including secured and unsecured receipts from redemptions and tax sales</p> <p>Supplemental: (CA Rev and Tax Code Sections 75-75.9) Taxes resulting from changes in assessed value due to changes in ownership and completion of new construction at the time they occur.</p> <p>Educational Revenue Augmentation Fund (ERAF): This account is used to record the shift of property taxes from local agencies to schools according to SB 617 (Chapter 699, 1992), SB 844 (Chapter 700, 1992) and SB 1559 Chapter 691, 1992). This account is also used to repay local governments for other local tax revenues cut by the state (vehicle license fees, sales tax, Proposition 57 "Triple Flip").</p> <p>Royalties and Bonuses: Amounts received from payments of royalties and bonuses received from the operation of any law under the terms of the agreement. Fifty % of the amounts received should be transferred to Other Local Revenues by debiting the offset object 8089 and crediting object 8691.</p>											

	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q
1	SOMIS UNION SCHOOL DISTRICT														
2	GENERAL FUND: ENDING FUND BALANCE														
3			2012/13	2013/14	2013/14	2014/15	2015/16	2013/14 2nd Int.		2013/14 2nd Int		2014/15		2015/16	
4			Unaudited	First Interim	Second Interim	MYP	MYP	vs 202/13 Actuals		vs 2013/14 1st Int		vs 2013/14		vs 2014/15	
5	Description	Comments	Actuals	Budget	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
6	AVERAGE DAILY ATTENDANCE		252.14	252.14	252.14	248.00	234.00	0.00	0.00%	0.00	0.00%	-4.14	-1.64%	-14.00	-5.65%
7	UNRESTRICTED ENDING FUND BALANCE														
8	Revenues		\$ 2,005,943	\$ 1,850,860	\$ 1,862,690	\$ 1,846,333	\$ 1,913,313	\$ (143,253)	-7.14%	\$ 11,830	0.64%	\$ (16,357)	-0.88%	\$ 66,980	3.63%
9	Expenditures		1,895,732	2,224,776	2,196,350	2,101,158	2,131,197	300,618	15.86%	(28,426)	-1.28%	(95,192)	-4.33%	30,039	1.43%
10	Other Sources(Uses)		140,644	(17,923)	(208,509)	(227,587)	(227,587)	(349,153)	-248.25%	(190,586)	1063.36%	(19,078)	9.15%	-	0.00%
11	NET INCREASE/(DECREASE) UNRESTRICTED ENDING FUND BALANCE		\$ 250,855	\$ (391,839)	\$ (542,169)	\$ (482,412)	\$ (445,471)	\$ (793,024)	-316.13%	\$ (150,330)	38.37%	\$ 59,757	-11.02%	\$ 36,941	-7.66%
12	Beginning Balance		\$ 1,918,628	\$ 2,169,485	\$ 2,169,485	\$ 1,627,316	\$ 1,144,904				0.00%				0.00%
13	Audit Adjustment		-	-	-	-	-	-				0.00%		-	0.00%
14	TOTAL UNRESTRICTED ENDING FUND BALANCE		\$ 2,169,484	\$ 1,777,646	\$ 1,627,316	\$ 1,144,904	\$ 699,434	\$ (793,024)	-36.55%	\$ (150,330)	-8.46%	\$ 59,757	3.67%	\$ 36,941	3.23%
15	UNRESTRICTED COMPONENTS OF ENDING FUND BALANCE														
16	Revolving Cash		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
17	Economic Uncertainties		120,897	147,436	150,454	140,240	141,742	29,557	24.45%	3,018	2.05%	(10,214)	-6.79%	1,502	1.07%
18	Economic Uncert. %		5.00%	5.00%	5.00%	5.00%	5.00%	0.00%	0.00%	0	0.00%			0	0.00%
19	Economic Uncertainties Local	1%	24,179	29,487	30,091	28,048	28,348	5,911	24.45%	604	2.05%	(2,043)	-6.79%	300	1.07%
20	R0060 Mandated Costs		27,144	34,204	34,204	34,204	34,204	7,060	0.00%	-	0.00%	-	0.00%	-	0.00%
21	R0100 Tier III Cat. Flex		523,899	277,178	311,608	311,608	-	(212,291)	-40.52%	34,430	12.42%	-	0.00%	(311,608)	-100.00%
22	R0709 Supplemental/Concentration Grant			91,351	97,072	207,832	339,323	97,072	#DIV/0!	5,721	6.26%	110,760	114.10%	131,491	63.27%
23	R1100 Lottery		115,416	130,059	129,510	129,510	129,510	14,094	12.21%	(549)	-0.42%	-	0.00%	-	0.00%
24	R1400 EPA			19,014	19,014	-	-	19,014	#DIV/0!	-	0.00%	(19,014)	-100.00%	-	0.00%
25	Undesignated		1,355,448	1,046,417	852,864	290,962	23,806	(502,585)	-37.08%	(193,554)	-18.50%	(561,901)	-65.88%	(267,156)	-91.82%
26	TOTAL UNRESTRICTED COMPONENTS OF ENDING FUND BALANCE		\$ 2,169,484	\$ 1,777,646	\$ 1,627,316	\$ 1,144,904	\$ 699,434	\$ (542,168)	-24.99%	\$ (150,330)	-8.46%	\$ (482,412)	-29.64%	\$ (445,471)	-38.91%
27	RESTRICTED ENDING FUND BALANCE														
28	Revenues		\$ 551,515	\$ 658,227	\$ 660,580	\$ 498,858	\$ 498,828	\$ 109,065	19.78%	\$ 2,352	0.36%	\$ (161,721)	-24.48%	\$ (30)	-0.01%
29	Expenditures		522,207	723,951	812,733	703,644	703,644	290,526	55.63%	88,782	12.26%	(109,089)	-13.42%	-	0.00%
30	Other Sources(Uses)		34,821	36,796	227,382	227,587	227,587	192,561	553.00%	190,586	517.95%	205	0.09%	-	0.00%
31	NET INCREASE/(DECREASE) UNRESTRICTED ENDING FUND BALANCE		\$ 64,129	\$ (28,927)	\$ 75,229	\$ 22,802	\$ 22,772	\$ 11,100	17.31%	\$ 104,156	-360.06%	\$ (52,427)	-69.69%	\$ (30)	-0.13%
32	Beginning Balance		\$ 69,746	\$ 133,876	\$ 133,875	\$ 209,104	\$ 231,906	\$ 64,129	91.95%		0.00%		0.00%		0.00%
33	Audit Adjustment		-	-	-	-	-	-				-	0.00%	-	0.00%
34	TOTAL RESTRICTED ENDING FUND BALANCE		\$ 133,875	\$ 104,949	\$ 209,104	\$ 231,906	\$ 254,678	\$ 75,229	56.19%	\$ 104,156	99.24%	\$ (52,427)	-25.07%	\$ (30)	-0.01%
35	RESTRICTED COMPONENTS OF ENDING FUND BALANCE														
36	R6230 Prop 39 Energy Grant		-	-	105,164	157,746	210,328	105,164	#DIV/0!	105,164	New	52,582	50.00%	52,582	33.33%
37	R6300 Lottery		32,839	24,728	24,728	16,023	7,288	(8,111)	-24.70%	-	0.00%	(8,705)	-35.20%	(8,735)	-54.52%
38	R6501/6502 Spec Ed (One-time)			3,112	3,112	3,112	3,112	3,112	#DIV/0!	-	0.00%	-	0.00%	-	0.00%
39	R7090/7091 EIA		89,116	70,046	69,037	50,127	31,217	(20,079)	-22.53%	(1,009)	-1.44%	(18,910)	-27.39%	(18,910)	-37.72%
40	R7250 School Based		9,126	7,063	7,063	4,898	2,732	(2,063)	-22.60%	-	0.00%	(2,165)	-30.66%	(2,165)	-44.21%
41	R9079 Donations		2,794	(0)	(0)	-	-	(2,794)	-100.01%	-	0.00%	0	0.00%	-	0.00%
42	Undesignated		(0)	(0)	(0)	(0)	(0)	0	0.00%	(0)	0.00%	(0)	0.00%	0	-88.89%
43	TOTAL RESTRICTED COMPONENTS OF ENDING FUND BALANCE		\$ 133,875	\$ 104,949	\$ 209,104	\$ 231,906	\$ 254,678	\$ 75,229	56.19%	\$ 104,155	99.24%	\$ 22,802	10.90%	\$ 22,772	9.82%
44	TOTAL GENERAL FUND ENDING FUND BALANCE		\$ 2,303,359	\$ 1,882,595	\$ 1,836,420	\$ 1,376,810	\$ 954,111	\$ (466,939)	-20.27%	\$ (46,175)	-2.45%	\$ (459,610)	-25.03%	\$ (422,699)	-30.70%
45	Unrestricted Ending Fund Balance as % of G/F Expenditures/Other Uses		89.72%	60.29%	54.08%	40.82%	24.67%								

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q
1	SOMIS UNION SCHOOL DISTRICT															
2	UNRESTRICTED GENERAL FUND: REVENUE DETAIL															
3				2012/13	2013/14	2013/14	2014/15	2015/16	13/14 2nd Int		13/14 2nd Int		14/15		15/16	
4				Unaudited	First Interim	Second Interim	MYP	MYP	vs. 12/13 Actual		vs. 13/14 1st Int		vs. 13/14		vs. 14/15	
5	Object	Description	Comments	Actuals	Budget	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
6		AVERAGE DAILY ATTENDANCE (FUNDED ADA)		252.14	252.14	252.14	248.00	234.00	0.00	0%	0.00	0.00%	-4.14	-1.64%	-14.00	-5.65%
7		REVENUE LIMIT/LCFF SOURCES														
8	8011	State Aid	Beginning 13/14 First Interim includes transfer in of Categorical Flex, CSR, EIA, and Transportation less "Fair Share Reduction of \$144K (8.92% of 12/13 Undeficitd Rev Limit Entitlement)	(3,062)	199,581	199,581	199,581	271,706	202,643	-6617.99%	-	0.00%	-	0.00%	72,125	36.14%
9	8012	Education Protection Act	Minimum \$200 per ADA due to Basic Aid Status	50,556	50,428	50,428	49,800	47,000	(128)	-0.25%	-	0.00%	(628)	-1.25%	(2,800)	-5.62%
10	80XX	Property Taxes	Property taxes equaling Rev Lim/LCFF Entitlement	1,282,504	1,369,140	1,374,862	1,538,564	1,538,564	92,358	7.20%	5,722	0.42%	163,702	11.91%	-	0.00%
11	80XX	Property Taxes	Excess Property Taxes (Taxes above Entitlement)	343,340	169,424	163,702	-	-	(179,638)	-52.32%	(5,722)	-3.38%	(163,702)	-100.00%	-	0.00%
12	8092	PERS Reduction		3,146					(3,146)	-100.00%	-	0.00%	-	0.00%	-	0.00%
13	8019	Prior Year		3,186					(3,186)	-100.00%	-	0.00%	-	0.00%	-	0.00%
14		TOTAL REVENUE LIMIT SOURCES		\$ 1,679,670	\$ 1,788,573	\$ 1,788,573	\$ 1,787,945	\$ 1,857,270	\$ 108,903	6.48%	\$ -	0.00%	\$ (628)	-0.04%	\$ 69,325	3.88%
15		OTHER FEDERAL REVENUE														
16	8290	MAA	Budgeted as received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
17		TOTAL FEDERAL REVENUE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
18		OTHER STATE REVENUE														
19	8434	Class Size Reduction	See LCFF Sources	\$ 86,751					\$ (86,751)	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
20	8550	Mandated Costs	12/13 inc. one-time \$5,003 VCOE pass through; 13-14 \$28/ per Prior Year P2 ADA	5,003	7,060	7,060	6,804	6,244	2,057	41.12%	-	0.00%	(256)	-3.63%	(560)	-8.23%
21	8560	Unrestricted Lottery	12/13 and 13/14 \$124 (12/13 inc. py one-time \$1,817; MYP \$126/ADA)	33,496	31,979	31,472	30,795	30,663	(2,024)	-6.04%	(507)	-1.59%	(677)	-2.15%	(132)	-0.43%
22	8590	Other State: Misc	CELDT, STAR, etc.	1,105	-	-	-	-	(1,105)	-100.00%	-	0.00%	-	0.00%	-	0.00%
23	8590	Other State: Tier III	Tier III Categorical Flex through June 30, 2015 See LCFF Sources	143,782					(143,782)	-100.00%	-	0.00%	-	0.00%	-	0.00%
24	8590	Fair Share Reduction	Reduction of 8.92% of Excess Property Taxes (See LCFF Sources)						-	0.00%	-	0.00%	-	0.00%	-	0.00%
25		TOTAL STATE REVENUE		\$ 270,136	\$ 39,039	\$ 38,532	\$ 37,599	\$ 36,907	\$ (231,604)	-85.74%	\$ (507)	-1.30%	\$ (933)	-2.42%	\$ (692)	-1.84%
26		OTHER LOCAL REVENUE														
27	8631	Sale of Equipment		\$ 625	\$ -	\$ -	\$ -	\$ -	\$ (625)	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
28	8650	Rents and Leases		\$ 2,635	\$ -	\$ 3,669	\$ -	\$ -	\$ 1,034	39.24%	\$ 3,669	New	\$ (3,669)	-100.00%	\$ -	0.00%
29	8660	Interest	13/14 includes \$1,240 py adj	8,652	8,000	9,240	7,500	6,130	588	6.80%	1,240	15.50%	(1,740)	-18.83%	(1,370)	-18.27%
30	869#	Other Local Revenue	Miscellaneous One time (donations, H&W admin reimbursements, ERATE)	21,088	1,282	8,710	-	-	(12,378)	-58.70%	7,428	579.41%	(8,710)	-100.00%	-	0.00%
31	8782	Other Local Revenue	Direct Service \$55.39 x prior year Annual ADA	23,137	13,966	13,966	13,289	13,006	(9,171)	-39.64%	-	0.00%	(677)	-4.85%	(283)	-2.13%
32		TOTAL OTHER LOCAL REVENUE		\$ 56,137	\$ 23,248	\$ 35,585	\$ 20,789	\$ 19,136	\$ (20,552)	-36.61%	\$ 12,337	53.07%	\$ (14,796)	-41.58%	\$ (1,653)	-7.95%
33		TOTAL REVENUES		\$ 2,005,943	\$ 1,850,860	\$ 1,862,690	\$ 1,846,333	\$ 1,913,313	\$ (143,253)	-7.14%	\$ 11,830	0.64%	\$ (16,357)	-0.88%	\$ 66,980	3.63%

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q
1	SOMIS UNION SCHOOL DISTRICT															
2	UNRESTRICTED EXPENDITURE DETAIL															
3				2012/13	2013/14	2013/14	2014/15	2015/16	13/14 2nd Int		13/14 2nd Int		14/15		15/16	
4				Unaudited	First	Second	MYP	Budget	vs. 12/13 Actual		vs. 13/14 1st Int		vs. 13/14		vs. 14/15	
5	Object	Description	Comments	Actuals	Interim	Interim	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
6		AVERAGE DAILY ATTENDANCE (FUNDED)		252.14	252.14	252.14	248.00	234.00	0.00	0%	0.00	0%	-4.14	-2%	-14.00	-6%
8		Consumer Price Index		2.30%	2.20%	2.20%	2.30%	2.50%								
9		SALARIES AND BENEFITS														
10		Unrestricted Certificated FTE	Inc. 1.65% Salary Incr 12/13 Effective 7/1/12	12.70	14.00	13.50	13.50	13.50	0.80	6.30%	(0.50)	-3.57%	0.00	0.00%	0.00	0.00%
11	1100	Teachers	Transferred 0.76 FTE from EIA/Title I; Will need to reduce 1 FTE 14/15 and .50 FTE 15/16 based on current enrollment	\$ 739,200	\$ 797,570	\$ 771,147	\$ 787,957	\$ 803,208	31,947	4.32%	(26,423)	-3.31%	16,810	2.18%	15,251	1.94%
12	1110	Substitutes	\$100/Day until Feb 2013; \$115/day MYP	13,260	14,565	15,025	14,565	14,565	1,765	13.31%	460	3.16%	(460)	-3.06%	-	0.00%
13	1130	Stipends		5,365	5,800	5,800	5,800	5,800	435	8.11%	-	0.00%	-	0.00%	-	0.00%
14	1140	Extra Duty		11,261	15,497	15,497	15,497	15,497	4,236	37.62%	-	0.00%	-	0.00%	-	0.00%
15	1160	Wellness			2,670	2,670	2,670	2,670	2,670	New	-	0.00%	-	0.00%	-	0.00%
16	1300	Administration	.70 fte Supt/Principal (.30 fte charged to restricted programs 13/14 only .50 Principal	120,303	121,218	121,218	121,218	121,218	915	0.76%	-	0.00%	-	0.00%	-	0.00%
17	1900	Other		-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
18		Total Certificated Salaries		\$ 889,389	\$ 957,321	\$ 931,358	\$ 947,707	\$ 962,958	\$ 41,968	4.72%	\$ (25,963)	-2.71%	\$ 16,350	1.76%	\$ 15,251	1.61%
20		Unrestricted Classified FTE	Inc. 1.65% Salary Incr 12/13 Effective 7/1/12	6.41	6.69	6.94	6.94	6.94	0.53	8.23%	0.25	3.71%	0.00	0.00%	0.00	0.00%
21	2100	Instructional Aides		\$ 1,569	\$ 587	\$ 587	\$ 587	\$ 587	\$(982)	-62.60%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
22	2200	Support	Library Assist, Maintenance, Bus Drivers; 13/14 less because of partial year vacancy of maint/bus driver which is filled full year beg. In 14/15 (6 hour)	156,987	151,175	154,173	169,699	169,699	(2,814)	-1.79%	2,998	1.98%	15,527	10.07%	-	0.00%
23	2400	Clerical (Office)	Admin Assistant, School Secretary	140,056	147,049	147,041	147,041	147,041	6,985	4.99%	(8)	-0.01%	-	0.00%	-	0.00%
24	2900	Other Classified	Noon Duty 0.25 fte	274	6,676	6,557	6,557	6,557	6,283	2288.92%	(119)	-1.78%	-	0.00%	-	0.00%
25		Total Classified Salaries		\$ 298,887	\$ 305,487	\$ 308,358	\$ 323,885	\$ 323,885	\$ 9,471	3.17%	\$ 2,871	0.94%	\$ 15,527	5.04%	\$ -	0.00%
26		Employee Benefits							-		-	0.00%	-	0.00%	-	0.00%
27	3100	STRS (Retirement)	8.25%	\$ 72,549	\$ 78,949	\$ 76,807	\$ 78,156	\$ 79,414	\$ 4,258	5.87%	\$ (2,142)	-2.71%	\$ 1,349	1.76%	\$ 1,258	1.61%
28	3200	PERS (Retirement)	13/14: 11.442%, 14/15 11.7%; 15/16 12.6%	31,852	32,711	32,973	35,656	38,880	1,121	3.52%	262	0.80%	2,683	8.14%	3,224	9.04%
29	3300	OASDI/Medicare	6.2% OASDI/1.45% Medicare	33,536	35,019	34,861	36,103	36,167	1,325	3.95%	(158)	-0.45%	1,242	3.56%	64	0.18%
30	3400	Health and Welfare	12/13 Incr Cap from \$8,203.80 to \$9,300	184,182	190,037	185,387	185,387	185,387	1,205	0.65%	(4,650)	-2.45%	-	0.00%	-	0.00%
31	3500	State Unemployment Ins.	12/13 1.1%; 13/14 0.05%	25,876	604	594	601	603	(25,282)	-97.70%	(10)	-1.66%	7	1.18%	2	0.33%
32	3600	Workers' Compensation	2.955% MYP	37,228	38,606	37,924	38,865	39,316	696	1.87%	(682)	-1.77%	941	2.48%	451	1.16%
33	3700	Retiree Benefits	Retiree Benefits, Early Retirement 2 FTE	12,118	23,173	23,173	23,173	23,173	11,055	91.23%	-	0.00%	-	0.00%	-	0.00%
34	3800	PERS Reduction	1.603% 12/13; Eliminated with LCFF 1314	2,845	-	-	-	-	(2,845)	-100.00%	-	0.00%	-	0.00%	-	0.00%
35	3900	Other Benefits	Early Retirement Incentive	42,707	40,691	40,691	4,691	4,691	(2,016)	-4.72%	-	0.00%	(36,000)	-88.47%	-	0.00%
36		Total Employee Benefits		\$ 442,893	\$ 439,790	\$ 432,410	\$ 402,632	\$ 407,631	\$ (10,483)	-2.37%	\$ (7,380)	-1.68%	\$ (29,778)	-6.89%	\$ 4,999	1.24%
37		TOTAL SALARIES AND BENEFITS		\$ 1,631,169	\$ 1,702,598	\$ 1,672,126	\$ 1,674,224	\$ 1,694,474	\$ 40,957	2.51%	\$ (30,472)	-1.79%	\$ 2,098	0.13%	\$ 20,250	1.21%
38		BOOKS AND SUPPLIES										0.00%		0.00%		0.00%
39	4100	Textbooks	Budgeted in Restricted Lottery		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
40	4200	Other Books		2,627	5,524	5,524	5,651	5,792	2,897	110.27%	-	0.00%	127	2.30%	141	2.50%
41	4300	Materials and Supplies	Instructional	11,788	15,233	15,233	15,585	15,975	3,445	29.22%	-	0.00%	352	2.31%	390	2.50%
42	4300	Materials and Supplies	Technology	1,198	34,720	35,832	36,653	37,569	34,634	2890.51%	1,112	3.20%	821	2.29%	916	2.50%
43	4300	Materials and Supplies	Office/Board	4,826	8,115	9,564	9,784	10,029	4,738	98.16%	1,449	17.86%	220	2.30%	245	2.50%
44	4300	Materials and Supplies	Health Services	27	110	110	113	116	83	300.73%	-	0.00%	3	2.73%	3	2.65%
45	4300	Materials and Supplies	Maintenance	11,205	15,085	15,085	15,431	15,816	3,880	34.62%	-	0.00%	346	2.29%	385	2.49%
46	4300	Materials and Supplies	Transportation (was Resource 7230)	-	12,522	12,522	12,810	13,130	12,522	New	-	0.00%	288	2.30%	320	2.50%
47	4310	Materials and Supplies-Fuel	Transportation (was Resource 7230)	-	12,300	12,300	12,583	12,898	12,300	New	-	0.00%	283	2.30%	315	2.50%

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q
1	SOMIS UNION SCHOOL DISTRICT															
2	UNRESTRICTED EXPENDITURE DETAIL															
3				2012/13	2013/14	2013/14	2014/15	2015/16	13/14 2nd Int		13/14 2nd Int		14/15		15/16	
4				Unaudited	First	Second	MYP	Budget	vs. 12/13 Actual		vs. 13/14 1st Int		vs. 13/14		vs. 14/15	
5	Object	Description	Comments	Actuals	Interim	Interim	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
48	4319	Materials and Supplies	Undesignated	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
49	4400	NonCapitalized Equip		-	1,500	1,500	1,500	1,500	1,500	New	-	0.00%	-	0.00%	-	0.00%
50	4400	NonCapitalized Equip	ONE-TIME TECHNOLOGY - COMMON CORE	2,122	121,129	117,848	-	-	115,726	5452.74%	(3,281)	-2.71%	(117,848)	-100.00%	-	0.00%
51		TOTAL BOOKS AND SUPPLIES		\$ 33,795	\$ 226,238	\$ 225,518	\$ 110,110	\$ 112,825	\$ 191,723	567.31%	\$ (720)	-0.32%	\$ (115,408)	-51.17%	\$ 2,715	2.47%
52		OTHER SERVICES AND OPERATING EXP								0.00%		0.00%		0.00%		0.00%
53	5200	Travel and Conference	Mileage	\$ 368	\$ 435	\$ 435	\$ 445	\$ 456	\$ 67	18.32%	\$ -	0.00%	\$ 10	2.30%	\$ 11	2.47%
54	5220	Travel and Conference	Staff Dev.	7,721	13,540	13,540	13,851	14,197	5,819	75.37%	-	0.00%	311	2.30%	346	2.50%
55		Total Travel and Conference		\$ 8,088	\$ 13,975	\$ 13,975	\$ 14,296	\$ 14,653	\$ 5,887	72.78%	\$ -	0.00%	\$ 321	2.30%	\$ 357	2.50%
56	5300	Memberships and Dues		\$ 4,262	\$ 4,480	\$ 4,480	\$ 4,583	\$ 4,698	\$ 218	5.11%	\$ -	0.00%	\$ 103	2.30%	\$ 115	2.51%
57		Total Membership and Dues		\$ 4,262	\$ 4,480	\$ 4,480	\$ 4,583	\$ 4,698	\$ 218	5.11%	\$ -	0.00%	\$ 103	2.30%	\$ 115	2.51%
58	5400	Insurance	Liability and Property	\$ 12,156	\$ 14,508	\$ 14,508	\$ 14,842	\$ 15,213	\$ 2,352	19.34%	\$ -	0.00%	\$ 334	2.30%	\$ 371	2.50%
59		Total Insurance		\$ 12,156	\$ 14,508	\$ 14,508	\$ 14,842	\$ 15,213	\$ 2,352	19.34%	\$ -	0.00%	\$ 334	2.30%	\$ 371	2.50%
60	5501	Utilities	Gas	\$ 2,400	\$ 2,500	\$ 2,500	\$ 2,559	\$ 2,623	\$ 100	4.16%	\$ -	0.00%	\$ 59	2.36%	\$ 64	2.50%
61	5502	Utilities	Electric	36,597	39,000	39,050	39,948	40,947	2,453	6.70%	50	0.13%	898	2.30%	999	2.50%
62	5504	Utilities	Water	8,716	10,000	10,000	10,230	10,486	1,284	14.73%	-	0.00%	230	2.30%	256	2.50%
63	5505	Utilities	Rubbish	3,704	4,010	4,010	4,102	4,205	306	8.27%	-	0.00%	92	2.29%	103	2.51%
64	5506	Utilities	Pest Control	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
65		Total Utilities		\$ 51,417	\$ 55,510	\$ 55,560	\$ 56,839	\$ 58,261	\$ 4,143	8.06%	\$ 50	0.09%	\$ 1,279	2.30%	\$ 1,422	2.50%
66	5600	Lease	Copier	\$ 17,584	\$ 18,540	\$ 18,490	\$ 18,914	\$ 19,387	\$ 906	5.15%	\$ (50)	-0.27%	\$ 424	2.29%	\$ 473	2.50%
67	5600	Repairs	Office/Board	266	340	340	348	357	74	27.62%	-	0.00%	8	2.35%	9	2.59%
68	5600	Repairs	Maintenance	8,092	7,665	7,665	7,841	8,037	(427)	-5.27%	-	0.00%	176	2.30%	196	2.50%
69	5600	Repairs	Instructional	-	1,226	1,226	1,254	1,285	1,226	New	-	0.00%	28	2.28%	31	2.47%
70	5600	Repairs	Transportation (was Resource 7230)	-	12,830	12,830	13,125	13,453	12,830	New	-	0.00%	295	2.30%	328	2.50%
71		Total Leases and Repairs		\$ 25,942	\$ 40,601	\$ 40,551	\$ 41,482	\$ 42,519	\$ 14,609	56.32%	\$ (50)	-0.12%	\$ 931	2.30%	\$ 1,037	2.50%
72	57##	Direct Costs	Direct Cost Tr (Field Trips) - Was Resource 7230	\$ 3,801	\$ -	\$ -	\$ -	\$ -	\$ (3,801)	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
73		Total Direct Costs		\$ 3,801	\$ -	\$ -	\$ -	\$ -	\$ (3,801)	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
74	5800	Professional Services	Instructional	\$ 14,286	\$ 16,737	\$ 17,090	\$ 17,483	\$ 17,920	\$ 2,804	19.63%	\$ 353	2.11%	\$ 393	2.30%	\$ 437	2.50%
75	5800	Professional Services	Library	2,300	3,402	3,514	3,595	3,685	1,214	52.78%	112	3.29%	81	2.31%	90	2.50%
76	5800	Professional Services	Office (Zangle, Courier, Printing)	12,003	13,514	13,514	13,825	14,171	1,511	12.59%	-	0.00%	311	2.30%	346	2.50%
77	5800	Professional Services	Health Services	(1,736)	-	1,407	1,439	1,475	3,143	-181.05%	1,407	New	32	2.27%	36	2.50%
78	5800	Professional Services	Pupil testing	469	1,000	1,000	1,023	1,049	531	113.40%	-	0.00%	23	2.30%	26	2.54%
79	5800	Professional Services	Board/Supt. (Gamut, Elections)	9,068	9,220	7,661	7,837	8,033	(1,407)	-15.52%	(1,559)	-16.91%	176	2.30%	196	2.50%
80	5800	Professional Services	Technology (Student Assessment, APB, VCOE Escape), VCOE Support Contract, Optic Cabling	12,780	26,028	28,351	29,003	29,728	15,571	121.85%	2,323	8.93%	652	2.30%	725	2.50%
81	5800	Professional Services	Maintenance	80	150	150	153	157	70	87.50%	-	0.00%	3	2.00%	4	2.61%
82	5800	Professional Services	Security (Dial Security)	3,804	3,804	3,804	3,891	3,988	-	0.00%	-	0.00%	87	2.29%	97	2.49%
83	5800	Professional Services	Transportation (was Resource 7230)	-	333	333	341	350	333	New	-	0.00%	8	2.40%	9	2.64%
84	5801	Professional Services	Auditor	15,333	20,125	20,255	20,625	21,145	4,922	32.10%	130	0.65%	370	1.83%	520	2.52%
85	5803	Professional Services	BSA Services	50,636	50,636	50,636	50,636	50,636	-	0.00%	-	0.00%	-	0.00%	-	0.00%
86	5804	Professional Services	Employment Fees (fingerprinting, tb)	668	2,400	2,400	2,455	2,516	1,732	259.28%	-	0.00%	55	2.29%	61	2.48%
87	5899	Professional Services	Legal services	10,874	30,000	30,000	30,690	31,457	19,126	175.90%	-	0.00%	690	2.30%	767	2.50%
88		Total Professional Services		\$ 130,564	\$ 177,349	\$ 180,115	\$ 182,996	\$ 186,310	\$ 49,551	37.95%	\$ 2,766	1.56%	\$ 2,881	1.60%	\$ 3,314	1.81%
89	5901	Communication	Phone	\$ 6,335	\$ 9,855	\$ 9,855	\$ 10,082	\$ 10,335	\$ 3,520	55.57%	\$ -	0.00%	\$ 227	2.30%	\$ 253	2.51%
90	5902	Communication	Internet	4,114	6,188	6,188	6,330	6,488	2,074	50.40%	-	0.00%	142	2.29%	158	2.50%

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q
1	SOMIS UNION SCHOOL DISTRICT															
2	UNRESTRICTED EXPENDITURE DETAIL															
3				2012/13	2013/14	2013/14	2014/15	2015/16	13/14 2nd Int		13/14 2nd Int		14/15		15/16	
4				Unaudited	First	Second	MYP	Budget	vs. 12/13 Actual		vs. 13/14 1st Int		vs. 13/14		vs. 14/15	
5	Object	Description	Comments	Actuals	Interim	Interim	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
91	5903	Communication	Postage	1,690	1,850	1,850	1,893	1,940	160	9.44%	-	0.00%	43	2.32%	47	2.48%
92		Total Communication		\$ 12,140	\$ 17,893	\$ 17,893	\$ 18,305	\$ 18,763	\$ 5,753	47.39%	\$ -	0.00%	\$ 412	2.30%	\$ 458	2.50%
93		TOTAL OTHER SERVICES AND OTHER OPERATING EXP		\$ 248,370	\$ 324,316	\$ 327,082	\$ 333,343	\$ 340,417	\$ 78,712	31.69%	\$ 2,766	0.85%	\$ 6,261	1.91%	\$ 7,074	2.12%
94		EQUIPMENT								0.00%		0.00%		0.00%		0.00%
95	6400	Equipment	One-time Purchase Lawnmower	\$ 10,159					\$ (10,159)	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
96		TOTAL EQUIPMENT		\$ 10,159	\$ -	\$ -	\$ -	\$ -	\$ (10,159)	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
97		OTHER OUTGO								0.00%		0.00%		0.00%		0.00%
98	7300	Indirect/Direct Costs	Indirect costs	\$ (27,761)	\$ (28,376)	\$ (28,376)	\$ (16,519)	\$ (16,519)	\$ (615)	2.22%	\$ -	0.00%	\$ 11,857	-41.79%	\$ -	0.00%
99		TOTAL OTHER OUTGO		\$ (27,761)	\$ (28,376)	\$ (28,376)	\$ (16,519)	\$ (16,519)	\$ (615)	2.22%	\$ -	0.00%	\$ 11,857	-41.79%	\$ -	0.00%
100		TOTAL EXPENDITURES		\$ 1,895,732	\$ 2,224,776	\$ 2,196,350	\$ 2,101,158	\$ 2,131,197	\$ 300,618	15.86%	\$ (28,426)	-1.28%	\$ (95,192)	-4.33%	\$ 30,039	1.43%

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q
1	SOMIS UNION SCHOOL DISTRICT															
2	UNRESTRICTED GENERAL FUND: OTHER FINANCING SOURCES/(USES)															
3				2012/13	2013/14	2013/14	2014/15	2015/16	13/14 2nd Int		13/14 2nd Int		14/15		15/16	
4				Unaudited	First	Second	MYP	MYP	vs 12/13 Actuals		vs 13/14 1st Int		vs 13/14		vs 14/15	
5	Object	Description	Comments	Actuals	Interim	Interim	Interim	Interim	Difference	%	Difference	%	Difference	%	Difference	%
6																
7	8912	Transfers In	Retiree Benefit Fund	\$ 20,471	\$ 18,873	\$ 18,873	\$ -		(1,598)	-7.81%	-	0.00%	(18,873)	-100.00%	-	0.00%
8	8965	Transfers In	One-Time Somis Academy	\$ 154,994	\$ -	\$ -	\$ -		(154,994)	-100.00%	-	0.00%	-	0.00%	-	0.00%
9		TOTAL TRANSFERS IN/OTHER SOURCES		\$ 175,465	\$ 18,873	\$ 18,873	\$ -	\$ -	\$ (156,592)	-89.24%	\$ -	0.00%	\$ (18,873)	-100.00%	\$ -	0.00%
10		TRANSFERS OUT								0.00%	-	0.00%	-	0.00%	-	0.00%
11	7616	Transfers Out-Cafeteria		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
12	7619	Transfers Out-Deferred Maint							-	0.00%	-	0.00%	-	0.00%	-	0.00%
13		TOTAL TRANSFERS OUT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
14		CONTRIBUTIONS								0.00%	-	0.00%	-	0.00%	-	0.00%
15	8980	R3310 Federal Spec Ed		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
16	8980	R3710 Title IV	Prior Year Adj	(884)					884	-100.00%	-	0.00%	-	0.00%	-	0.00%
17	8980	R4035 Title II						-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
18	8980	R4045 Title II Tech		(0)					0	-100.00%	-	0.00%	-	0.00%	-	0.00%
19	8980	R6500 Special Ed		(32,799)	(34,869)	(225,379)	(225,584)	(225,584)	(192,580)	587.15%	(190,510)	546.36%	(205)	0.09%	-	0.00%
20	8980	R7230 Transportation	Transportation program reported as Unrestricted per LCFF	-	-	-			-	0.00%	-	0.00%	-	0.00%	-	0.00%
21	8980	R9002 Safety Credits		(1,138)	(1,927)	(2,003)	(2,003)	(2,003)	(865)	76.07%	(76)	3.94%	-	0.00%	-	0.00%
22									-	0.00%	-	0.00%	-	0.00%	-	0.00%
23		TOTAL CONTRIBUTIONS		\$ (34,821)	\$ (36,796)	\$ (227,382)	\$ (227,587)	\$ (227,587)	\$ (192,561)	553.00%	\$ (190,586)	517.95%	\$ (205)	0.09%	\$ -	0.00%
24		TOTAL OTHER FINANCING SOURCES/(USES)		\$ 140,644	\$ (17,923)	\$ (208,509)	\$ (227,587)	\$ (227,587)	\$ (349,153)	-248.25%	\$ (190,586)	1063.36%	\$ (19,078)	9.15%	\$ -	0.00%

Somis Union School District

ACTUAL GENERAL FUND UNRESTRICTED EXPENDITURES TO DATE

Object	Description	2013/14 Second Interim Budget	Encumbrances as of 1/31/14	Actual Expenditures as of 1/31/14	Total Enc/Exp as of 1/31/14	% Enc. To Date	% Exp. To Date	Balance Remaining	
								Amount	%
1000	Certificated Salaries	\$ 931,358		\$ 501,278	\$ 501,278	0.00%	53.82%	\$ 430,079	46.18%
2000	Classified Salaries	308,358		161,401	161,401	0.00%	52.34%	146,957	47.66%
3000	Employee Benefits	432,410		225,617	225,617	0.00%	52.18%	206,793	47.82%
4100	Textbooks	-		-	-	0.00%	0.00%	-	0.00%
4200	Other Books	5,524	13	4,485	4,498	0.24%	81.19%	1,026	18.57%
4300	Materials and Supplies	100,646	24,644	47,573	72,217	24.49%	47.27%	28,429	28.25%
4400	Noncapitalized Equipment	119,348	1,198	77,161	78,359	1.00%	64.65%	40,989	34.34%
5200	Travel and Conference	13,975	573	5,654	6,227	4.10%	40.46%	7,748	55.44%
5300	Memberships and Dues	4,480	-	4,093	4,093	0.00%	91.37%	387	8.63%
5400	Insurance	14,508		14,508	14,508	0.00%	100.00%	0	0.00%
5500	Utilities	55,560	22,592	32,918	55,510	40.66%	59.25%	50	0.09%
5600	Rentals, Leases, and Repairs	40,551	12,027	16,931	28,958	29.66%	41.75%	11,593	28.59%
5710	Direct Cost Transfers	-		(962)	(962)	0.00%	-96159.00%	962	96159.00%
5800	Professional Services	180,115	52,670	67,663	120,333	29.24%	37.57%	59,782	33.19%
5900	Communications	17,893	5,530	10,013	15,543	30.91%	55.96%	2,350	13.14%
6000	Capital Outlay	-		-	-	0.00%	0.00%	-	0.00%
7000	Other Outgo	(28,376)	-	-	-	0.00%	0.00%	(28,376)	100.00%
	TOTAL EXPENDITURES	\$ 2,196,350	\$ 119,248	\$ 1,168,332	\$ 1,287,580	5.43%	53.19%	\$ 908,769	41.38%

SOMIS UNION Unrestricted Programs (excluding Resource 0000) 2013/14 Second Interim Unrestricted							
Resource	0060	0100	0709	0723	1100	1400	Total
Deferred/Fund Balance Code	F	F	F	F	F	F	
Description	Mandated Costs Block Grant	Cat Flex	Supp/Con Grant	Transportation	Unrestricted Lottery	Prop 30 EPA	Unrestricted
Comments	PY ADA 252.14 X \$28				243 ADA X 1.04446 X \$126		
Update Notes	Per CDE October 2013					Per CDE Sept 2013	
REVENUES:							
Current Year Allocation	\$ 7,060	\$ -	\$ 97,072	\$ 56,528	\$ 31,979	\$ 50,428	\$ 236,007
Deferred Revenue from 12/13	-	-	-	-	-	-	-
Prior Year Carryover/Adjustments	-	-	-	-	-	-	-
Carryover to Next Year							-
Interest/Fees							-
TOTAL REVENUES	\$ 7,060	\$ -	\$ 97,072	\$ 56,528	\$ 31,979	\$ 50,428	\$ 236,007
EXPENDITURES:							
Indirect Cost Rate	0.00%	0.00%	0.00%	7.54%	0.00%	0.00%	
Certificated FTE		1.10				0.50	0.50
Classified FTE				0.66			0.66
Certificated Salaries		\$ 44,813				\$ 24,497	\$ 24,497
Classified Salaries		4,955		23,620			23,620
Employee Benefits		6,741		6,007		6,917	12,924
Books and Supplies, Exc. Undesig		33,973		24,822	1,945		26,767
Supplies Undesignated (4319)							-
Non Capitalized Equipment		117,848					-
Services		3,961		7,716	15,433		23,149
Equipment (not subject to indirect)							-
Other Outgo (not subject to indirect)							-
Buildings and Improvement of Buildings (6200)							-
Indirect Cost (Calculated)	-	-	-	4,106	-	-	4,106
*Indirect Cost ADJ				(143)			(143)
TOTAL EXPENDITURES	\$ -	\$ 212,291	\$ -	\$ 66,128	\$ 17,378	\$ 31,414	\$ 114,920
OTHER SOURCES(USES)							
Contributions	\$ -	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ 9,600
TOTAL SOURCES(USES)	\$ -	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ 9,600
NET INCREASE(DECREASE) IN FUND BALANCE							
FUND BALANCE	\$ 7,060	\$ (212,291)	\$ 97,072	\$ -	\$ 14,601	\$ 19,014	\$ 130,887
BEGINNING BALANCE	\$ 27,144	\$ 523,899	\$ -	\$ -	\$ 115,416	\$ -	\$ 115,416
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 34,204	\$ 311,608	\$ 97,072	\$ -	\$ 130,017	\$ 19,014	\$ 246,103

SOMIS UNION							
Restricted Programs							
2013/14 Second Interim							
Resource	Federal						Total
	3010	3310	3315	3320	4035	4203	
Deferred/Fund Balance Code	D	D	D	D	D	D	
Description	Title I	Spec Ed	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title III LEP	Federal
Comments							
REVENUES:							
Current Year Allocation	\$ 90,599	\$ 40,566	\$ 398	\$ 799	\$ 10,743	\$ 8,322	\$ 151,427
Deferred Revenue from 12/13	-				2,457		2,457
Prior Year Carryover/Adjustments	22,222		734	1,508	4,506	9,426	38,396
Carryover to Next Year						-	-
Interest/Fees							-
TOTAL REVENUES	\$ 112,821	\$ 40,566	\$ 1,132	\$ 2,307	\$ 17,706	\$ 17,748	\$ 192,280
EXPENDITURES:							
Indirect Cost Rate	7.54%	7.54%	7.54%	7.54%	7.54%	0.00%	
Certificated FTE	0.40					0.10	0.50
Classified FTE		0.75				0.06	0.81
Certificated Salaries	\$ 43,927	\$ -			\$ 4,025	\$ 3,848	\$ 51,800
Classified Salaries	269	13,854				1,069	15,192
Employee Benefits	9,346	1,507			511	1,536	12,900
Books and Supplies, Exc. Undesig	120						120
Supplies Undesignated (4319)	10,609	1,711	734	1,508	5,008	10,994	30,564
Non Capitalized Equipment							-
Services	42,552	20,650			7,380	301	70,883
Equipment (not subject to indirect)							-
Buildings and Improvement of Buildings (6200)							-
Other Outgo (not subject to indirect)			398	799			1,197
Indirect Cost (Calculated)	4,846	1,287	55	114	720	-	7,022
*Indirect Cost ADJ	1,152	1,557	(55)	(114)	62		2,602
TOTAL EXPENDITURES	\$ 112,821	\$ 40,566	\$ 1,132	\$ 2,307	\$ 17,706	\$ 17,748	\$ 192,280
OTHER SOURCES(USES)							
Contributions	\$ -	\$ -	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)
TOTAL SOURCES(USES)	\$ -	\$ -	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)
NET INCREASE(DECREASE) IN							
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0

*Indirect Cost Adj = difference between budgeted and calculated indirect. Need to correct prior to year end

SOMIS UNION Restricted Programs 2013/14 Second Interim																			
Resource	State												Local				Grand Total		
	6010	6230	6300	6500	6501	6512	7090	7091	7230	7250	7405	Total	9002	9077	9079	9160		Total	
Deferred/Fund Balance Code	D	F	F	F	F	F	F	F	F	F	F	Total	D	D	F	F	Total		
Description	ASES	Prop 39	Lottery	Spec Ed	Spec Ed-SESP	Spec Ed-Mental Health	EIA	EIA-LEP	Transp.	School Based	Common Core	State	Safety Credits	AVID	Donations	Olweus Grant	Local	Restricted General Fund	
Comments			\$30.00 x 243 ADA x 1.04446	Out of Home Care PY ADA 252.17 X	SELPA reimburse	SELPA reimburse													
REVENUES:																			
Current Year Allocation	\$ 54,000	\$ 105,164	\$ 7,614	\$ 221,941	\$ 519	\$ 2,593						\$ 50,442	\$ 442,273	\$ 4,139		\$ 4,089	\$ 7,750	\$ 15,978	\$ 609,678
Deferred Revenue from 12/13														4,862				4,862	7,319
Prior Year Carryover/Adjustments				5,187								5,187							43,583
Carryover to Next Year																			
Interest/Fees																			
TOTAL REVENUES	\$ 54,000	\$ 105,164	\$ 7,614	\$ 227,128	\$ 519	\$ 2,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,442	\$ 447,460	\$ 4,138.76	\$ 4,862	\$ 4,089	\$ 7,750	\$ 20,840	\$ 660,580
EXPENDITURES:																			
Indirect Cost Rate	5.00%	5.00%	0.00%	7.54%	0.00%	0.00%	3.00%	3.00%	7.54%	7.54%	0.00%		0.00%	0.00%	0.00%	0.00%			
Certificated FTE				1.10								1.10						0.00	1.60
Classified FTE				0.75				0.50				1.25	0.38					0.38	2.44
Certificated Salaries	\$ -	\$ -	\$ -	\$ 86,796				1,000	\$ -	\$ -	\$ -	\$ 87,796	\$ -	\$ -	\$ -	\$ 3,229	\$ -	\$ 3,229	\$ 142,825
Classified Salaries				19,874				13,252				\$ 33,126	5,538			414		\$ 5,952	54,270
Employee Benefits				32,348				4,107				\$ 36,455	604			501		\$ 1,105	50,460
Books and Supplies, Exc. Undesig	7,955		14,600							1,372	12,611	\$ 36,538			3,881	2,411		\$ 6,292	42,950
Supplies Undesignated (4319)														4,862	305			\$ 5,167	35,731
Non Capitalized Equipment										691	25,221	\$ 25,912							25,912
Services	25,000		1,125	74,270							12,610	\$ 113,005			2,697	1,195		\$ 3,892	187,780
Sub Agreements (5100)	19,574											\$ 19,574							19,574
Equipment (not subject to indirect)												\$ -							-
Buildings and Improvement of Buildings (6200)												\$ -							-
Other Outgo (not subject to indirect)				223,658								\$ 223,658							224,855
Indirect Cost (Calculated)	1,648			16,082			860	551		156		\$ 19,296							26,318
*Indirect Cost ADJ	(177)			(521)				309		(156)		\$ (544)							2,058
TOTAL EXPENDITURES	\$ 54,000	\$ -	\$ 15,725	\$ 452,507	\$ -	\$ -	\$ 860	\$ 19,219	\$ -	\$ 2,063	\$ 50,442	\$ 594,816	\$ 6,142	\$ 4,862	\$ 6,883	\$ 7,750	\$ 25,637	\$ 812,733	
OTHER SOURCES(USES)																			
Contributions	\$ -	\$ -	\$ -	\$ 225,379	\$ -	\$ -	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -	\$ 225,379	\$ 2,003		\$ -	\$ -		\$ 2,003	\$ 227,382
TOTAL SOURCES(USES)	\$ -	\$ -	\$ -	\$ 225,379	\$ -	\$ -	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -	\$ 225,379	\$ 2,003	\$ -	\$ -	\$ -	\$ -	\$ 2,003	\$ 227,382
NET INCREASE(DECREASE) IN FUND BALANCE	\$ -	\$ 105,164	\$ (8,111)	\$ -	\$ 519	\$ 2,593	\$ 9,140	\$ (29,219)	\$ -	\$ (2,063)	\$ -	\$ 78,023	\$ -	\$ (0)	\$ (2,794)	\$ -	\$ -	\$ (2,794)	\$ 75,229
BEGINNING BALANCE	\$ -	\$ -	\$ 32,839	\$ -	\$ -	\$ -	\$ -	\$ 89,116	\$ -	\$ 9,126	\$ -	\$ 131,081	\$ -	\$ -	\$ 2,794	\$ -	\$ -	\$ 2,794	\$ 133,875
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ 105,164	\$ 24,728	\$ -	\$ 519	\$ 2,593	\$ 9,140	\$ 59,897	\$ -	\$ 7,063	\$ -	\$ 209,104	\$ -	\$ (0)	\$ (0)	\$ -	\$ -	\$ (0)	\$ 209,103

SOMIS UNION Restricted Programs 2014/15							
Resource	Federal						Total
	3010	3310	3315	3320	4035	4203	
Deferred/Fund Balance Code	D	D	D	D	D	D	
Description	Title I	Spec Ed	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title III LEP	Federal
REVENUES:							
Current Year Allocation	\$ 90,599	\$ 40,566	\$ 398	\$ 799	\$ 10,743	\$ 8,322.00	\$ 151,427
Deferred Revenue	-						-
Prior Year Carryover/Adjustments							-
Carryover to Next Year						-	-
Interest/Fees							-
TOTAL REVENUES	\$ 90,599	\$ 40,566	\$ 398	\$ 799	\$ 10,743	\$ 8,322	\$ 151,427
EXPENDITURES:							
<i>Indirect Cost Rate</i>	4.96%	4.96%	4.96%	4.96%	4.96%	0.00%	
Certificated FTE	0.40					0.10	0.50
Classified FTE		0.75				0.06	0.81
Certificated Salaries	\$ 43,927	\$ -			\$ 4,025	\$ 3,848	\$ 51,800
Classified Salaries	269	13,854				1,502	15,625
Employee Benefits	9,346	1,507			511	1,705	13,069
Books and Supplies, Exc. Undesig	120	-					120
Supplies Undesignated (4319)	-	3,614				1,267	4,881
Non Capitalized Equipment	-	-					-
Services	34,275	20,650			5,982		60,907
Equipment (<i>not subject to indirect</i>)	-	-					-
Buildings and Improvement of Buildings (6200)	-	-					-
Other Outgo (<i>not subject to indirect</i>)	-	-	398	799			1,197
<i>Indirect Cost (Calculated)</i>	2,662	941	-	-	225	-	3,828
*Indirect Cost ADJ							-
TOTAL EXPENDITURES	\$ 90,599	\$ 40,566	\$ 398	\$ 799	\$ 10,743	\$ 8,322	\$ 151,427
OTHER SOURCES(USES)							
Contributions	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0
TOTAL SOURCES(USES)	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0
NET INCREASE(DECREASE) IN FUND BALANCE							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
BEGINNING BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0

*Indirect Cost Adj = difference between budgeted and calculated indirect. Need to correct prior to year end

SOMIS UNION Restricted Programs 2014/15																	
Resource	State										Local					Grand	
	6010	6230	6300	6500	6501	6512	7090	7091	7250	7405	Total	9002	9077	9079	9160		Total
Deferred/Fund Balance Code	D	F	F	F	F	F	F	F	F	F	Total	D	D	F	F	Total	
Description	ASES	Prop 39	Lottery	Spec Ed	Spec Ed-SESP	Spec Ed-Mental Health	EIA	EIA-LEP	School Based	Common Core	State	Safety Credits	AVID	Donations	Olweus Grant	Local	Restricted General Fund
REVENUES:																	
Current Year Allocation	\$ 54,000	\$ 52,582	\$ 7,020	\$ 221,941						\$ -	\$ 335,543	\$ 4,139		\$ -	\$ 7,750	\$ 11,889	\$ 498,858
Deferred Revenue											-						-
Prior Year Carryover/Adjustments																	
Carryover to Next Year																	
Interest/Fees																	
TOTAL REVENUES	\$ 54,000	\$ 52,582	\$ 7,020	\$ 221,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,543	\$ 4,138.76	\$ -	\$ -	\$ 7,750	\$ 11,889	\$ 498,858
EXPENDITURES:																	
Indirect Cost Rate	4.96%	4.96%	0.00%	4.96%	0.00%	0.00%	3.00%	3.00%	4.96%	0.00%		0.00%	0.00%	0.00%	0.00%		
Certificated FTE				1.10							1.10	0.00	0.00	0.00	0.00		1.60
Classified FTE				0.75							1.25	0.38	0.00	0.00	0.00		2.44
Certificated Salaries	\$ -	\$ -	\$ -	\$ 86,796				1,000	\$ -	\$ -	\$ 87,796	\$ -	\$ -	\$ -	\$ 3,229	\$ 3,229	\$ 142,825
Classified Salaries				19,874				13,252			\$ 33,126	5,538			414	5,952	54,703
Employee Benefits				32,348				4,107			\$ 36,455	604			501	1,105	50,629
Books and Supplies, Exc. Undesig	4,423		14,600						1,372		\$ 20,395				2,411	2,411	22,926
Supplies Undesignated (4319)	12										12						4,893
Non Capitalized Equipment									691		\$ 691						691
Services	25,000		1,125	74,270							\$ 100,395				1,195	1,195	162,497
Sub Agreements (5100)	23,106										\$ 23,106						23,106
Equipment (not subject to indirect)											\$ -						-
Buildings and Improvement of Buildings (6200)											\$ -						-
Other Outgo (not subject to indirect)				223,658							\$ 223,658						224,855
Indirect Cost (Calculated)	1,460			10,579				551	102		\$ 12,692						16,520
*Indirect Cost Adj	(1)										\$ (1)						(1)
TOTAL EXPENDITURES	\$ 54,000	\$ -	\$ 15,725	\$ 447,525	\$ -	\$ -	\$ -	\$ 18,910	\$ 2,165	\$ -	\$ 538,325	\$ 6,142	\$ -	\$ -	\$ 7,750	\$ 13,892	\$ 703,644
OTHER SOURCES(USES)																	
Contributions	\$ (0)	\$ -	\$ -	\$ 225,584	\$ -	\$ -			\$ -	\$ -	\$ 225,584	\$ 2,003		\$ -	\$ -	\$ 2,003	\$ 227,587
TOTAL SOURCES(USES)	\$ (0)	\$ -	\$ -	\$ 225,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,584	\$ 2,003	\$ -	\$ -	\$ -	\$ 2,003	\$ 227,587
NET INCREASE(DECREASE) IN FUND BALANCE	\$ -	\$ 52,582	\$ (8,705)	\$ -	\$ -	\$ -	\$ -	\$ (18,910)	\$ (2,165)	\$ -	\$ 22,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,802
BEGINNING BALANCE	\$ -	\$ 105,164	\$ 24,728	\$ -	\$ 519	\$ 2,593	\$ 9,140	\$ 59,897	\$ 7,063	\$ -	\$ 209,104	\$ -	\$ (0)	\$ (0)	\$ -	\$ (0)	\$ 209,103
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ 157,746	\$ 16,023	\$ -	\$ 519	\$ 2,593	\$ 9,140	\$ 40,987	\$ 4,898	\$ -	\$ 231,906	\$ -	\$ (0)	\$ (0)	\$ -	\$ (0)	\$ 231,905

*Indirect Cost Adj = difference between budgeted and calculated indirect. Need to correct prior to year end

SOMIS UNION Restricted Programs 2015/16							
Resource	Federal						Total
	3010	3310	3315	3320	4035	4203	
Deferred/Fund Balance Code	D	D	D	D	D	D	
Description	Title I	Spec Ed	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title III LEP	Federal
REVENUES:							
Current Year Allocation	\$ 90,599	\$ 40,566	\$ 398	\$ 799	\$ 10,743	\$ 8,322.00	\$ 151,427
Deferred Revenue	-						-
Prior Year Carryover/Adjustments							-
Carryover to Next Year						-	-
Interest/Fees							-
TOTAL REVENUES	\$ 90,599	\$ 40,566	\$ 398	\$ 799	\$ 10,743	\$ 8,322	\$ 151,427
EXPENDITURES:							
<i>Indirect Cost Rate</i>	4.96%	4.96%	4.96%	4.96%	4.96%	0.00%	
Certificated FTE	0.40	0.00	0.00	0.00	0.00	0.10	0.50
Classified FTE	0.00	0.75	0.00	0.00	0.00	0.06	0.81
Certificated Salaries	\$ 43,927	\$ -	\$ -	\$ -	\$ 4,025	\$ 3,848	\$ 51,800
Classified Salaries	269	13,854	-	-	-	1,502	15,625
Employee Benefits	9,346	1,507	-	-	511	1,705	13,069
Books and Supplies, Exc. Undesig	120	-	-	-	-	-	120
Supplies Undesignated (4319)	-	3,614	-	-	-	1,267	4,881
Non Capitalized Equipment	-	-	-	-	-	-	-
Services	34,275	20,650	-	-	5,982	-	60,907
Equipment (<i>not subject to indirect</i>)	-	-	-	-	-	-	-
Buildings and Improvement of Buildings (6200)	-	-	-	-	-	-	-
Other Outgo (<i>not subject to indirect</i>)	-	-	398	799	-	-	1,197
<i>Indirect Cost (Calculated)</i>	2,662	941	-	-	225	-	3,828
*Indirect Cost ADJ							-
TOTAL EXPENDITURES	\$ 90,599	\$ 40,566	\$ 398	\$ 799	\$ 10,743	\$ 8,322	\$ 151,427
OTHER SOURCES(USES)							
Contributions	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0
TOTAL SOURCES(USES)	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0
NET INCREASE(DECREASE) IN FUND BALANCE							
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0

*Indirect Cost Adj = difference between budgeted and calculated indirect. Need to correct prior to year end

SOMIS UNION Restricted Programs 2015/16																	
Resource	State										Local				Grand		
	6010	6230	6300	6500	6501	6512	7090	7091	7250	7405	Total	9002	9077	9079	9160	Total	Total
Deferred/Fund Balance Code	D	F	F	F	F	F	F	F	F	F	Total	D	D	F	F	Total	Total
Description	ASES	Prop 39	Lottery	Spec Ed	Spec Ed-SESP	Spec Ed-Mental Health	EIA	EIA-LEP	School Based	Common Core	State	Safety Credits	AVID	Donations	Olweus Grant	Local	Restricted General Fund
REVENUES:																	
Current Year Allocation	\$ 54,000	\$ 52,582	\$ 6,990	\$ 221,941						\$ -	\$ 335,513	\$ 4,139		\$ -	\$ 7,750	\$ 11,889	\$ 498,828
Deferred Revenue											-						-
Prior Year Carryover/Adjustments																	
Carryover to Next Year																	
Interest/Fees																	
TOTAL REVENUES	\$ 54,000	\$ 52,582	\$ 6,990	\$ 221,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,513	\$ 4,138.76	\$ -	\$ -	\$ 7,750	\$ 11,889	\$ 498,828
EXPENDITURES:																	
Indirect Cost Rate	4.96%	4.96%	0.00%	4.96%	0.00%	0.00%	3.00%	3.00%	4.96%	0.00%		0.00%	0.00%	0.00%	0.00%		
Certificated FTE	0.00	0.00	0.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	1.10	0.00	0.00	0.00	0.00	0.00	1.60
Classified FTE	0.00	0.00	0.00	0.75	0.00	0.00	0.00	0.50	0.00	0.00	1.25	0.38	0.00	0.00	0.00	0.38	2.44
Certificated Salaries	\$ -	\$ -	\$ -	\$ 86,796	\$ -	\$ -	\$ -	1,000	\$ -	\$ -	\$ 87,796	\$ -	\$ -	\$ -	\$ 3,229	\$ 3,229	\$ 142,825
Classified Salaries	-	-	-	19,874	-	-	-	13,252	-	-	\$ 33,126	5,538	-	-	414	5,952	54,703
Employee Benefits	-	-	-	32,348	-	-	-	4,107	-	-	\$ 36,455	604	-	-	501	1,105	50,629
Books and Supplies, Exc. Undesig	4,423	-	14,600	-	-	-	-	-	1,372	-	\$ 20,395	-	-	-	2,411	2,411	22,926
Supplies Undesignated (4319)	12	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	4,893
Non Capitalized Equipment	-	-	-	-	-	-	-	-	691	-	\$ 691	-	-	-	-	-	691
Services	25,000	-	1,125	74,270	-	-	-	-	-	-	\$ 100,395	-	-	-	1,195	1,195	162,497
Sub Agreements (5100)	23,106	-	-	-	-	-	-	-	-	-	\$ 23,106	-	-	-	-	-	23,106
Equipment (not subject to indirect)	-	-	-	-	-	-	-	-	-	-	\$ -	-	-	-	-	-	-
Buildings and Improvement of Buildings (6200)	-	-	-	-	-	-	-	-	-	-	\$ -	-	-	-	-	-	-
Other Outgo (not subject to indirect)	-	-	-	223,658	-	-	-	-	-	-	\$ 223,658	-	-	-	-	-	224,855
Indirect Cost (Calculated)	1,460	-	-	10,579	-	-	-	551	102	-	\$ 12,692	-	-	-	-	-	16,520
*Indirect Cost Adj	(1)	-	-	-	-	-	-	-	-	-	\$ (1)	-	-	-	-	-	(1)
TOTAL EXPENDITURES	\$ 54,000	\$ -	\$ 15,725	\$ 447,525	\$ -	\$ -	\$ -	\$ 18,910	\$ 2,165	\$ -	\$ 538,325	\$ 6,142	\$ -	\$ -	\$ 7,750	\$ 13,892	\$ 703,644
OTHER SOURCES(USES)																	
Contributions	\$ (0)	\$ -	\$ -	\$ 225,584	\$ -	\$ -			\$ -	\$ -	\$ 225,584	\$ 2,003		\$ -	\$ -	\$ 2,003	\$ 227,587
TOTAL SOURCES(USES)	\$ (0)	\$ -	\$ -	\$ 225,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,584	\$ 2,003	\$ -	\$ -	\$ -	\$ 2,003	\$ 227,587
NET INCREASE(DECREASE) IN FUND BALANCE	\$ -	\$ 52,582	\$ (8,735)	\$ -	\$ -	\$ -	\$ -	\$ (18,910)	\$ (2,165)	\$ -	\$ 22,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,772
BEGINNING BALANCE	\$ -	\$ 157,746	\$ 16,023	\$ -	\$ 519	\$ 2,593	\$ 9,140	\$ 40,987	\$ 4,898	\$ -	\$ 231,906	\$ -	\$ (0)	\$ (0)	\$ -	\$ (0)	\$ 231,905
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ 210,328	\$ 7,288	\$ -	\$ 519	\$ 2,593	\$ 9,140	\$ 22,077	\$ 2,732	\$ -	\$ 254,678	\$ -	\$ (0)	\$ (0)	\$ -	\$ (0)	\$ 254,677

*Indirect Cost Adj = difference between budgeted and calculated indirect. Need to correct prior to year end

	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF		FE-B													
A. BEGINNING CASH		9110	\$ 2,114,247.21	\$ 1,977,751.50	\$ 1,760,875.79	\$ 1,900,337.48	\$ 1,676,753.44	\$ 1,611,761.68	\$ 2,315,432.80	\$ 2,208,738.07	\$ 2,053,028.12	\$ 1,903,675.76	\$ 2,415,254.47	\$ 2,104,118.45	\$ 2,114,247.21
B. RECEIPTS															
Revenue Limit															
Property Tax	8020-8079	2,732.67	2,484.83	-	1,527.51	47,015.80	780,713.77	13,635.79	25.35	1,846.28	642,965.90	9,077.53	-	36,538.58	1,538,564.00
LCFF - Revenue Limit	8010-8019	(153.00)	(153.00)	(276.00)	(276.00)	(276.00)	(276.00)	(276.00)	(277.00)	(276.00)	(170.00)	(5.00)	-	2,414.00	-
LCFF - Categorical	80XX	9,979.00	9,979.00	17,963.00	17,963.00	17,963.00	17,963.00	17,963.00	17,963.00	17,963.00	11,136.00	359.00	-	42,387.00	199,581.00
Education Protection Account (EPA)	80XX	-	-	12,639.00	-	-	12,639.00	-	-	12,607.00	-	-	12,607.00	(64.00)	50,428.00
Prior Year Adjustment	80XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8080-8099	15.01	-	-	-	-	-	-	(15.01)	-	-	-	-	-	-
IDEA Part B 3310	8181	-	-	-	-	-	-	1.00	-	8,816.61	-	8,815.80	-	22,932.58	40,566.00
Special Ed Preschool 3315	8182	-	-	-	-	-	-	-	-	-	-	-	-	1,132.00	1,132.00
Special Ed Preschool Local 3320	8182	-	-	-	-	-	-	-	-	-	-	-	-	2,307.00	2,307.00
Title I 3010	8290	-	-	-	-	-	26,157.72	-	-	-	33,846.30	-	-	52,816.98	112,821.00
Title II, Teacher Quality 4035	8290	-	515.00	2,457.47	-	-	-	-	-	-	5,311.80	-	-	9,421.73	17,706.00
Title III, LEP 4203	8290	-	-	-	-	-	-	-	-	-	5,324.40	-	-	12,423.60	17,748.00
Mandated Cost Reimbursement	8550	-	-	-	-	7,060.00	-	-	-	-	-	-	-	-	7,060.00
Lottery Unrestricted 1100	8560	-	-	-	388.91	-	-	10,971.42	-	-	7,868.00	-	-	12,243.67	31,472.00
Lottery Restricted 6300	8560	-	-	-	-	-	-	108.56	-	-	-	-	-	7,505.44	7,614.00
Prop 39 Energy Grant	8590	-	-	-	-	-	-	-	-	-	-	-	-	105,164.00	105,164.00
ASES 6010	8590	-	-	35,100.00	12.05	-	-	-	-	13,500.00	-	-	-	5,387.95	54,000.00
Common Core 7405	8590	-	-	25,100.00	-	25,342.00	-	-	-	-	-	-	-	-	50,442.00
Lease & Rentals	8650	-	404.43	300.00	326.66	664.40	273.76	400.00	1,700.00	140.16	358.83	718.02	-	(1,617.26)	3,669.00
Interest	8660	-	-	-	1,240.37	1,895.16	420.22	1,561.12	263.80	976.67	-	947.10	-	1,935.56	9,240.00
Sale of Equipment	8631	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Revenue Limit 50%	8691	-	-	-	-	-	-	-	-	-	-	-	-	13.00	13.00
Other Local Income	8699	103.91	1,423.73	5,329.59	6,340.88	1,181.12	115.63	4,188.77	2,858.76	877.25	773.87	-	-	6,343.49	29,537.00
Direct Service Revenue - VCOE	8782	-	-	-	-	-	-	-	-	-	-	-	-	13,966.00	13,966.00
AB602 6500	8792	10,969.00	10,969.00	19,743.00	19,950.00	19,743.00	24,930.00	19,743.00	2,345.00	19,744.00	12,241.00	395.00	-	66,356.00	227,128.00
Special Ed 6501	8792	-	-	-	-	-	-	-	-	-	-	-	-	519.00	519.00
Special Ed 6512	8792	-	-	-	-	-	-	-	-	-	-	-	-	2,593.00	2,593.00
Other Transfers	8919	-	-	-	-	-	-	-	-	-	-	-	-	18,873.00	18,873.00
Error Account	8999	-	-	-	(54.82)	-	-	-	54.82	-	-	-	-	-	-
TOTAL RECEIPTS		- 62,095.59	- 25,622.99	- 118,356.06	- 8,969.56	- 120,588.48	- 862,937.10	- 68,296.66	- 24,918.72	- 76,194.96	- 719,656.09	- 20,307.45	- 12,607.00	- 421,592.33	- 2,542,143.00
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	11,223.84	89,891.50	94,732.94	91,723.28	98,306.03	91,637.10	90,892.60	91,730.94	101,617.71	101,617.71	101,617.71	101,617.71	7,573.92	1,074,183.00
Classified Salaries	2000-2999	15,769.83	21,843.22	28,997.09	30,827.81	29,611.87	29,145.80	29,132.70	31,281.82	31,838.74	31,838.74	31,838.74	31,838.74	18,662.91	362,628.00
Employee Benefits	3000-3999	43,503.69	16,820.48	38,784.36	37,476.13	38,973.14	37,215.01	37,122.86	37,959.21	42,154.55	42,154.55	42,154.55	42,154.55	26,396.92	482,870.00
Supplies	4000-4999	49,844.03	57,124.02	13,200.72	4,681.75	3,488.96	8,736.59	2,900.71	3,603.21	5,017.69	13,897.67	109,926.96	52,817.76	4,870.93	330,111.00
Services	5000-5999	16,605.42	28,407.08	25,436.88	31,088.98	19,015.13	16,180.57	29,091.39	16,313.76	57,986.31	24,904.72	74,821.04	101,542.84	93,041.89	534,436.00
Capital Outlays	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7399	-	-	-	3,049.34	-	-	(45.00)	6,498.00	-	-	-	-	215,352.66	224,855.00
Other Outgo	7438-7439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Disbursements		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		- 136,946.81	- 214,086.80	- 201,151.99	- 198,847.29	- 189,395.13	- 182,915.07	- 189,095.26	- 187,386.94	- 238,614.99	- 214,413.39	- 360,359.00	- 329,971.60	- 865,899.22	- 3,089,983.00
INCOME LESS EXPENDITURES															
		(74,851.22)	(188,463.31)	(82,795.93)	(189,877.73)	(68,806.65)	(680,022.03)	(120,798.60)	(162,468.22)	(162,420.03)	505,242.70	(340,051.55)	(317,364.60)	55,693.11	(466,940.00)
D. PRIOR YEAR TRANSACTIONS															
Cash in Bank	9120	-	-	-	-	-	-	-	-	-	-	-	-	100.00	100.00
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-	-	2,500.00	2,500.00
Equipment Depreciation	9400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	92XX	115,188.68	33,255.37	233,071.63	55,191.31	745.14	20,551.28	22,457.14	-	-	(23,847.10)	17,632.71	33,578.71	(2,589.60)	505,235.27
Accounts Payable	9510-9650	(176,833.17)	(61,667.77)	(10,814.01)	(88,897.62)	3,069.75	3,097.81	(8,353.27)	6,758.27	13,067.67	30,183.12	11,282.81	(26.88)	(39,590.27)	(318,723.56)
Rounding Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	1.08	1.08
TOTAL PY TRANSACTIONS		- (61,644.49)	- (28,412.40)	222,257.62	- (33,706.31)	3,844.89	- 23,649.09	- 14,103.87	- 6,758.27	- 13,067.67	- 6,336.02	- 28,915.52	- 33,551.83	- (39,578.79)	- 189,112.79
E. NET INCREASE/(DECREASE)															
(B-C+D)		(136,495.71)	(216,875.71)	139,461.69	(223,584.04)	(64,991.76)	703,671.12	(106,694.73)	(155,709.95)	(149,352.36)	511,578.72	(311,136.03)	(283,812.77)	16,114.32	(277,827.21)
F. ENDING CASH (A+E)															
		1,977,751.50	1,760,875.79	1,900,337.48	1,676,753.44	1,611,761.68	2,315,432.80	2,208,738.07	2,053,028.12	1,903,675.76	2,415,254.47	2,104,118.45	1,820,305.68		
G. ENDING FUND BALANCE															
															1,836,420.00
ACTUAL CASH BALANCE															
DIFFERENCE		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
		1,977,751.50	1,760,875.79	1,900,337.48	1,676,753.44	1,611,761.68	2,315,432.80	2,208,738.07	2,053,028.12	1,903,675.76	2,415,254.47	2,104,118.45	1,820,305.68		