



PITTSBURG UNIFIED SCHOOL DISTRICT

**THANK YOU
MR. VINCENT S. FERRANTE FOR YOUR
CONTRIBUTION TO PITTSBURG
UNIFIED SCHOOL DISTRICT
2002-2014**



**DISTRICT
FIRST INTERIM
BUDGET REPORT
FISCAL YEAR
2014-2015**

December 10, 2014



MISSION STATEMENT AND MAJOR GOALS

It is the mission of Pittsburg Unified School District to inspire our students, to ensure they achieve equity in academic excellence and to bring students closer together through shared experiences in learning. We believe the cultural diversity of our community and our youth are our greatest assets. We endeavor to bring our students to their fullest potential and to create life-long learners who will contribute positively to the world.

BOARD GOALS

1. Student Achievement

- Students will demonstrate continuous improvement in academic excellence, as measured by clear and accessible multiple assessments
- Opportunity gaps will have accelerated reduction through purposeful interventions and supports

2. Powerful Instruction

- Effective instruction aligned to the common core will be expected, supported, and measured to ensure continuous improvement of student achievement

3. Outstanding Staff

- The District will recruit Highly Qualified and appropriately credentialed teachers
- The District will support, retain and promote quality staff through good working conditions, competitive total compensation packages, and coaching and professional development

4. Quality Learning Environment

- High quality facilities
- Safe, orderly, and secure schools
- School site culture of caring and respect
- State of the art technology

5. High-Performing, Accountable Organization

- Fiscal stability and responsible long-range planning
- Comprehensive accountability system
- Effective informational and instructional technology
- Responsible, respectful, efficient and transparent service

6. Meaningful Collaboration, Partnership, and Parental Engagement

- Timely and accessible communication with community
- Strategic community partnerships
- Focus on parent and student engagement, including diverse opportunities for involvement
- Strong communication and relationships between parents/guardians and schools
- Proactive engagement in students' academic and personal growth
- Board and superintendent and staff communication



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Overview

The Pittsburg Unified School District is a K-12 district that serves the community of Pittsburg, California. The school system is committed to providing an excellent opportunity for all students to learn. Our district is approximately 50 minutes from Downtown San Francisco with a direct line on our [Bay Area Transit System \(BART\)](#). Our school community has a close relationship with [Los Medanos Community College](#), which is located in the heart of Pittsburg. In addition, we have cooperative student teaching agreements with [Alliant International University](#), [Brandman University](#), [Cal State Teach](#), [California State University, East Bay](#), [Fortune School of Education](#), [Rossier School of Education](#), [Samuel Merritt University](#), [San Francisco State University](#), [St. Mary's College of California](#), [Touro University](#), [University of Phoenix](#), [University of Southern California](#), and [Western Governors University](#)

The school district serves over 10,971 students in Kindergarten through twelfth grade. The district has also been able to provide our community with an outstanding public preschool program and award-winning adult education school.

The district is comprised of:

- 8 Elementary Schools
- 3 Junior High Schools
- 1 Comprehensive High School
- 1 Continuation High School
- Adult Education
- Independent Study and Alternative Learning Experiences
- Preschool Services



Our Board of Trustees



Trustees Name	Term of office
Mr. George H. Miller	2012 – 2016
Mr. Duane Smith	2012 – 2014
Mr. Joe Arenivar	2012 – 2014
Dr. Laura H. Canciamilla	2012 – 2016
Mr. Vincent S. Ferrante	2010 – 2014
Ms. Spencer Elam, Student Trustee	2014 – 2015

Community Leaders Entrusted with the Lives of Our Children

Our District is fortunate to have five elected volunteer citizens who feel passionately about ensuring that the school district provides our children with the knowledge, skills and ambition to fulfill their greatest dreams.

Four of our trustees are graduates of our schools and the other is a long-time educator and community advocate. Our trustees frequently visit schools and devote many long hours to studying materials in order to make important educational and financial decisions for our District.

The trustees typically meet on the second and fourth Wednesday of the month at 7:30 P.M. in the District Office Board room, located at 2000 Railroad Avenue, Pittsburg. Meeting norms include keeping the focus on the best interest of our students, listening actively to all ideas, communicating openly and honestly, respecting differences, and staying focused on the goals of the District. The trustees invite public comment at Board meetings. Comments are typically limited to a three minute limit for each individual on each agenda item. Time limits may be adjusted if there are a large number of members of the public who wish to comment.



Directory

Cabinet

Janet Schulze, Superintendent
 Enrique Palacios, Deputy Superintendent
 Abe Doctolero, Assistant Superintendent
 Sally Clark, Assistant Superintendent

Directors

Nicholas Arps, Facilities Planning & Management
 Matthew Belasco, Child Nutrition Services
 Deborah Daly, Special Education
 Dr. ReJois Frazier-Myers, Student Services
 Sonya Marturano, Finance Services
 Shannon Ortland, Curriculum & Instruction
 Jennifer Sachs, Ed Services
 Marianne Solis, MOT Services

Coordinators

Mike Adras, Athletic Program
 Louise Barbee, Afterschool Program
 Dr. Tracy Catalde, Special Education
 Karen Clark, Elementary Instruction
 Karen Jennings, Student Data Services
 Chris Melodias, Network & Technology
 Lillian Perez, English Language Learners

Assistant Principals

Willie Dunford, Pittsburg High School
 Debra Pettric, Pittsburg High School
 Connie Spinnato, Pittsburg High School
 Heidi Weber, Pittsburg High School

Principals

Nina Crossland, Foothill Elementary
 Laura Francis, Heights Elementary
 Julie Blackburn, Highlands Elementary
 Eileen Chen, Los Medanos Elementary
 Kirsten Wollenweber, Marina Vista Elementary
 Jeff Varner, Parkside Elementary
 Shelly Velasco, Stoneman Elementary
 Cata Fitzgerald, Willow Cove Elementary
 Anthony Molina, Hillview Junior High
 Angela Stevenson, MLK Jr. Junior High
 Eric Peyko, Rancho Medanos Junior High
 Todd Whitmire, Pittsburg High School
 Brian Wilson, Black Diamond High School
 Lynne Nicodemus, Adult Education
 Steve Ahonen, Administrator on Special Assignment

Vice Principals

Samantha Carter, Foothill & Parkside Elementary
 Jennifer Clark, Heights & Marina Elementary
 Megan De La Mater, Highlands & Stoneman Elementary
 Joanne Curtis, Los Medanos Elementary
 Kenny Winkler, Willow Cove Elementary
 Heidi Leber, Hillview Junior High
 Leticia Castaneda, Hillview Junior High
 Greg Strom, MLK Jr. Junior High
 Lisa Allphin, MLK Jr. Junior High
 Felicia Bridges, Rancho Medanos Junior High
 David Olson, Rancho Medanos Junior High
 Eric Hosking, Black Diamond High School
 Danny Lockwood, Adult Education



Superintendent's Budget Message

Equity, High Expectations, and Collaboration are the pillars upon which this budget is built. This First Interim Budget Report reflects the initial implementation of the Local Control Accountability Plan under the Local Control Funding Formula. The LCAP represents the allocation of Supplemental and Concentration funds responding to the eight state priorities and reflects the input of our district's stakeholders to improve academic achievement of all students in Pittsburg Unified School District.

As we move forward this fiscal year, the LCAP will be updated to reflect new funding levels and programs to expand options to all students; such as, more extended learning options pre-k through 12, expanded credit recovery options for high school students to graduate on time, adopting common core curricular materials that are rigorous and relevant for our students and increasing opportunities for families and community involvement.

The multiyear projections reflect PUSD's future obligations within the parameters set by the State under LCFF, increases to retirement contributions, sunset of a local parcel tax, and collective bargaining obligations. It also demonstrates our commitment to attracting and retaining the best teachers through a commitment to fair and competitive compensation* and quality professional development.

Once again, the voters of Pittsburg USD approved a General Obligation Bond to continue the construction and modernization of our schools. This authorization is for \$85 mill. Thank you. This Community continues to impress me with its overwhelming support of our schools.

The next steps in the budget cycle is the Governor's January budget message where he will present his budget proposal for Fiscal Year 2015-16.

Respectfully,

Janet Schulze

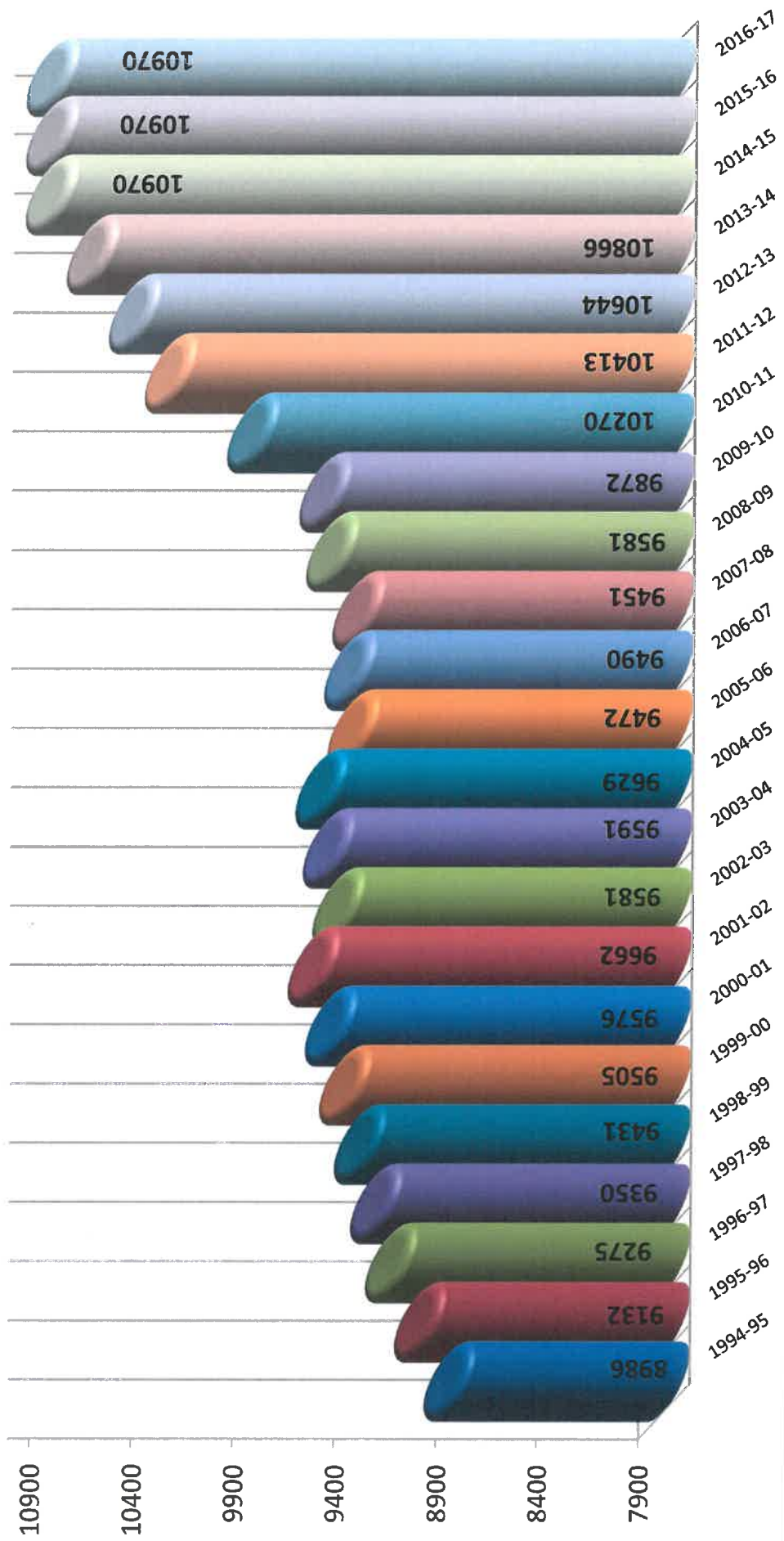
Superintendent

*Collective Bargaining with PEA is in process, so this will be reflected formally in the LCAP once we settle



Enrollment Time Series

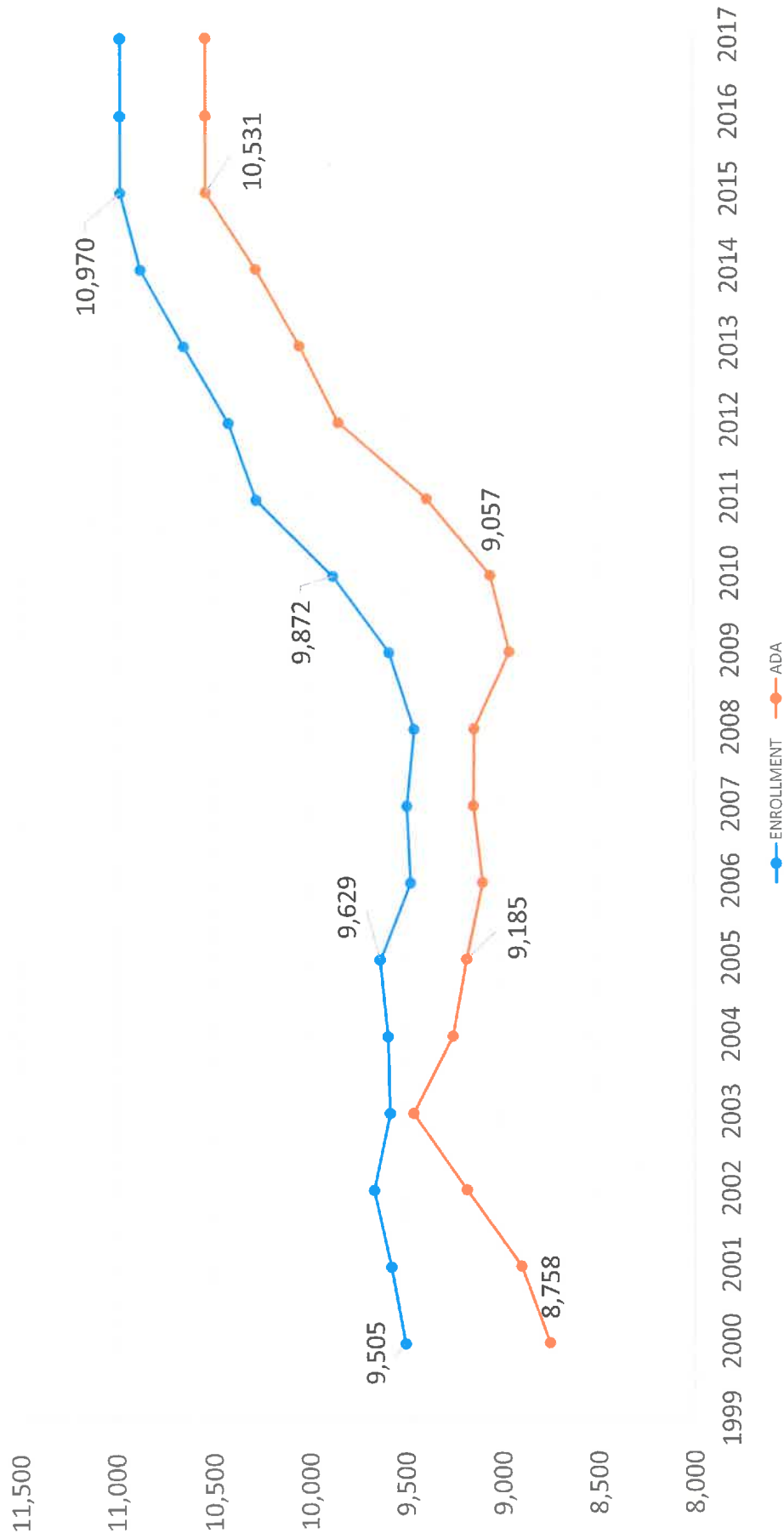
STUDENTS ENROLLMENT





Average Daily Attendance

Enrollment and ADA - Average Daily Attendance





Financial Projection Dashboard

SSC School District and Charter School Financial Projection Dashboard 2014-15 Adopted State Budget

This version of SSC's Financial Projection Dashboard is based on the 2014-15 Adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Initial Grants	\$6,952	\$7,056	\$7,266	\$8,419
COLA at 0.85%	\$59	\$60	\$62	\$72
2014-15 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$729	-	-	\$221
2014-15 Adjusted Base Grants	\$7,740	\$7,116	\$7,328	\$8,712

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS						
Factor	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	-	-
SSC LCFF Gap Funding Percentage	12.00%	29.56%	7.90%	8.20%	-	-

PLANNING FACTORS							
Factor	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	
Statutory COLA	1.565%	0.85%	2.10%	2.30%	2.50%	2.60%	
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	1.565%	0.85%	2.10%	2.30%	2.50%	2.60%	
California CPI	1.50%	2.40%	2.60%	2.70%	2.70%	2.60%	
California Lottery ³	Base	\$125	\$128	\$128	\$128	\$128	
	Proposition 20	\$31	\$34	\$34	\$34	\$34	
Interest Rate for Ten-Year Treasuries	2.70%	2.80%	3.20%	3.30%	3.40%	3.30%	
CalPERS Employer Rate	11.442%	11.771%	12.60%	15.00%	16.60%	18.20%	
CalSTRS Employer Rate	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ⁴
The greater of 5% or \$64,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$64,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator™ at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator™.

³ The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historical statewide average excused absence factor of 1.04446.

⁴ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration dollars.



PITTSBURG UNIFIED SCHOOL DISTRICT

LOCAL CONTROL FUNDING FORMULA

Projection Title: **PUSD 1ST INTERIM**

	2012-13	2013-14	2014-15	2015-16	2016-17
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>		1.57%	0.85%	2.19%	2.14%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>		12.00169574%	29.56%	20.68%	25.48%
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>		11.75%	28.06%	20.68%	25.48%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>		\$ 12,921.15	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.0317%	21.9621%	21.9621%	21.9621%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

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

Grade Span Adjustment

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

Supplemental Grant

		20.00%		20.00%		20.00%		20.00%
Grades TK-3	\$	1,535	\$	1,548	\$	1,582	\$	1,616
Grades 4-6	\$	1,411	\$	1,423	\$	1,454	\$	1,486
Grades 7-8	\$	1,453	\$	1,466	\$	1,498	\$	1,530
Grades 9-12	\$	1,728	\$	1,742	\$	1,781	\$	1,818

Concentration Grant (>55% population)

		50.00%		50.00%		50.00%		50.00%
Grades TK-3	\$	3,838	\$	3,871	\$	3,955	\$	4,040
Grades 4-6	\$	3,528	\$	3,558	\$	3,636	\$	3,714
Grades 7-8	\$	3,633	\$	3,664	\$	3,745	\$	3,825
Grades 9-12	\$	4,319	\$	4,356	\$	4,452	\$	4,546

NECESSARY SMALL SCHOOL SELECTION (if applicable)

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

Created by:

Email:

Phone:

LCFF Calculator Universal Assumptions
Pittsburg Unified - PUSD 1ST INTERIM

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 106,901,514	\$ 110,647,796	\$ 113,043,915	\$ 115,417,069
Floor	66,844,826	73,185,961	84,259,679	90,212,259
Current Year Gap Funding	4,807,482	11,073,718	5,952,580	6,422,186
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 71,652,308	\$ 84,259,679	\$ 90,212,259	\$ 96,634,445

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 35,341,849	\$ 51,599,609	\$ 62,081,902	\$ 68,034,482	\$ 74,456,668
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	11,095,949	-	-	-	-
8012 - EPA	11,723,188	11,724,937	12,553,707	12,553,707	12,553,707
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes		8,476,632	9,792,014	9,792,014	9,792,014
8096 - In-Lieu of Property Taxes		(148,870)	(167,944)	(167,944)	(167,944)
<i>Property Taxes net of in-lieu</i>	<i>7,419,607</i>	<i>8,327,762</i>	<i>9,624,070</i>	<i>9,624,070</i>	<i>9,624,070</i>
TOTAL FUNDING	\$ 65,580,593	\$ 71,652,308	\$ 84,259,679	\$ 90,212,259	\$ 96,634,445
<i>Excess Taxes</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>EPA in excess to LCFF Funding</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

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	\$ 10,093,639	\$ 13,784,876	\$ 17,536,222	
Current year Minimum Proportionality Percentage (MPP)	13.70%	18.16%	22.31%	

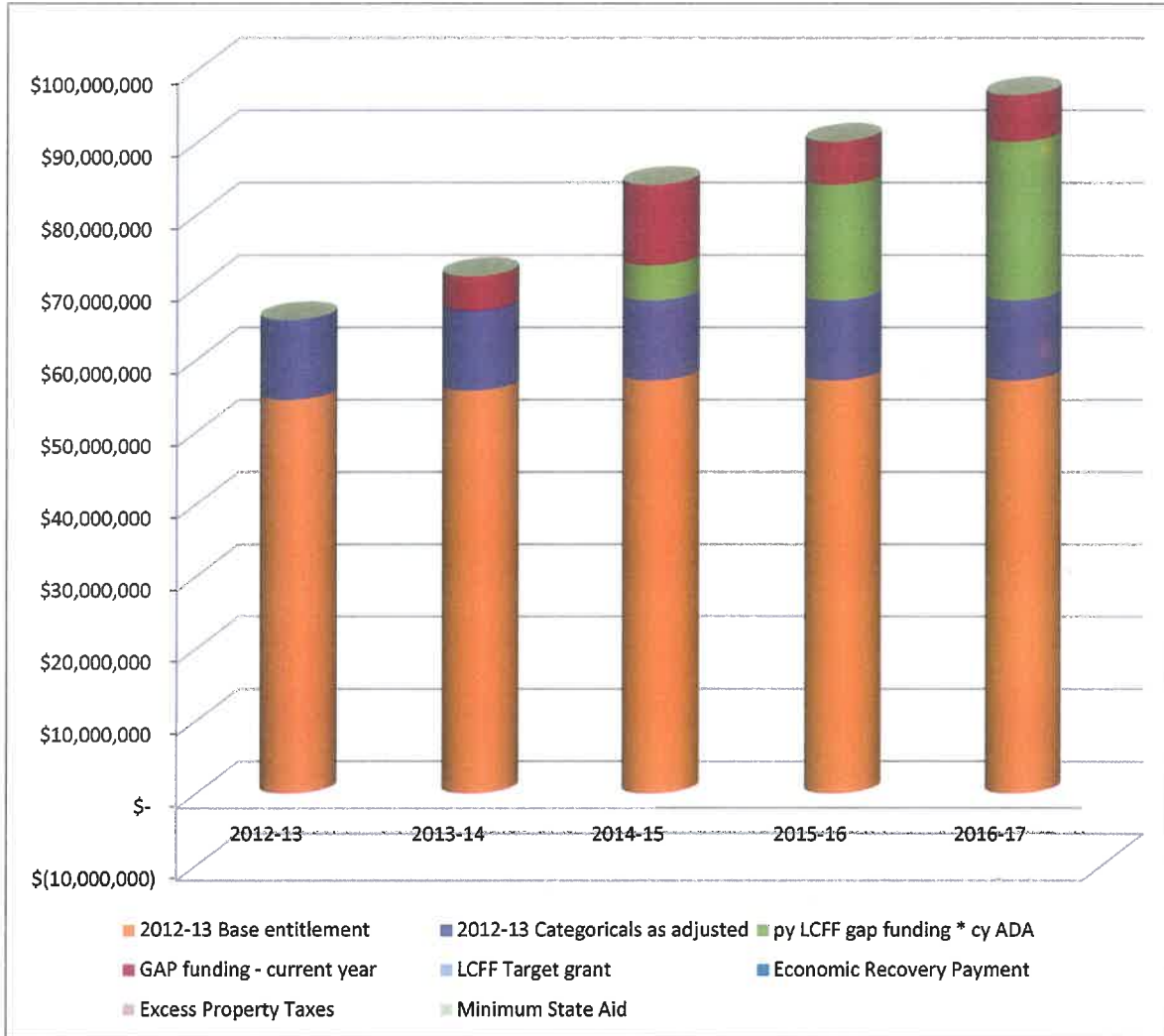
Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	9,324.00	9,480.00	9,480.00	9,480.00
Rolling %, Supplemental Grant	86.5819%	86.4989%	86.4716%	86.4175%
Rolling %, Concentration Grant	86.5819%	86.4989%	86.4716%	86.4175%
Total Actual ADA				
	10,315.06	10,576.30	10,576.30	10,576.30
Grades TK-3	3,335.52	3,388.71	3,388.71	3,388.71
Grades 4-6	2,461.20	2,417.43	2,417.43	2,417.43
Grades 7-8	1,504.67	1,594.48	1,594.48	1,594.48
Grades 9-12	3,013.67	3,175.68	3,175.68	3,175.68
Total Adjusted Base Funded ADA				
	10,315.06	10,576.30	10,576.30	10,576.30
Grades TK-3	3,335.52	3,388.71	3,388.71	3,388.71
Grades 4-6	2,461.20	2,417.43	2,417.43	2,417.43
Grades 7-8	1,504.67	1,594.48	1,594.48	1,594.48
Grades 9-12	3,013.67	3,175.68	3,175.68	3,175.68
Necessary Small Schools	-	-	-	-

Pittsburg Unified - PUSD 1ST INTERIM

12/4/14

LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 4,807,482	\$ 11,073,718	\$ 5,952,580	\$ 6,422,186
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 4,929,236	\$ 16,002,954	\$ 21,955,534
2012-13 Categoricals as adjusted	\$ 11,095,949	\$ 11,095,949	\$ 11,095,949	\$ 11,095,949	\$ 11,095,949
2012-13 Base entitlement	\$ 54,484,644	\$ 55,748,877	\$ 57,160,776	\$ 57,160,776	\$ 57,160,776
Total General Purpose Funding	\$ 65,580,593	\$ 71,652,308	\$ 84,259,679	\$ 90,212,259	\$ 96,634,445
Calculator tab: Recap total LCFF	\$ 65,580,593	\$ 71,652,308	\$ 84,259,679	\$ 90,212,259	\$ 96,634,445
Proof	TRUE	TRUE	TRUE	TRUE	TRUE

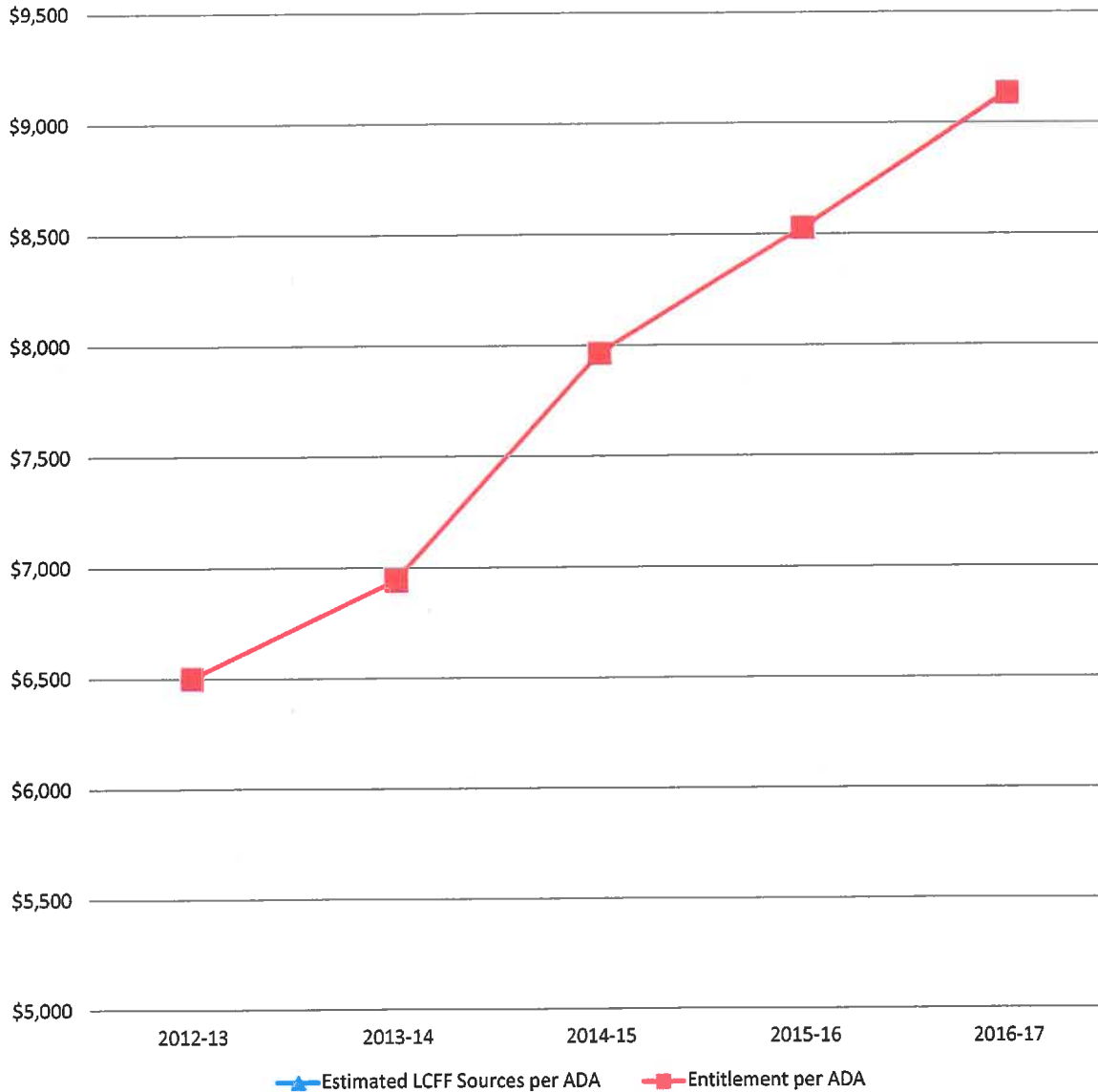


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

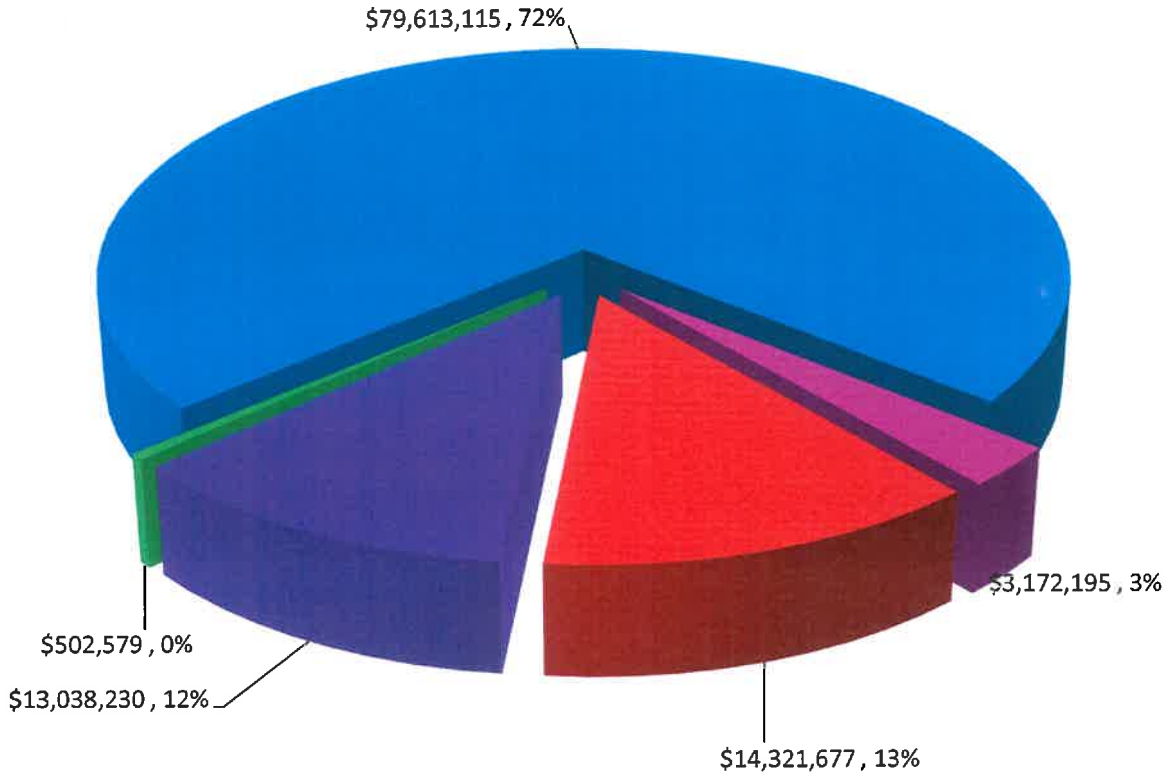
	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	10,081.13	10,315.06	10,576.30	10,576.30	10,576.30
Estimated LCFF Sources per ADA	\$ 6,505.28	\$ 6,946.38	\$ 7,966.84	\$ 8,529.66	\$ 9,136.89
Net Change per ADA		\$ 441.10	\$ 1,020.46	\$ 562.82	\$ 607.22
Net Percent Change		6.78%	14.69%	7.06%	7.12%
Estimated LCFF Entitlement per ADA	\$ 6,505.28	\$ 6,946.38	\$ 7,966.84	\$ 8,529.66	\$ 9,136.89
Net Change per ADA		\$ 441.10	\$ 1,020.46	\$ 562.82	\$ 607.22
Net Percent Change		6.78%	14.69%	7.06%	7.12%



Components of LCFF Target Entitlement

	2014-15	
Base Grant	\$	79,613,115
Grade Span Adjustment	\$	3,172,195
Supplemental Grant	\$	14,321,677
Concentration Grant	\$	13,038,230
Add-ons (TIIBG & Transportation)	\$	502,579
Total	\$	110,647,796

2014-15



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

Pittsburg Unified - PUSD 1ST INTERIM

12/4/14

LOCAL CONTROL FUNDING FORMULA

Summary of Funding

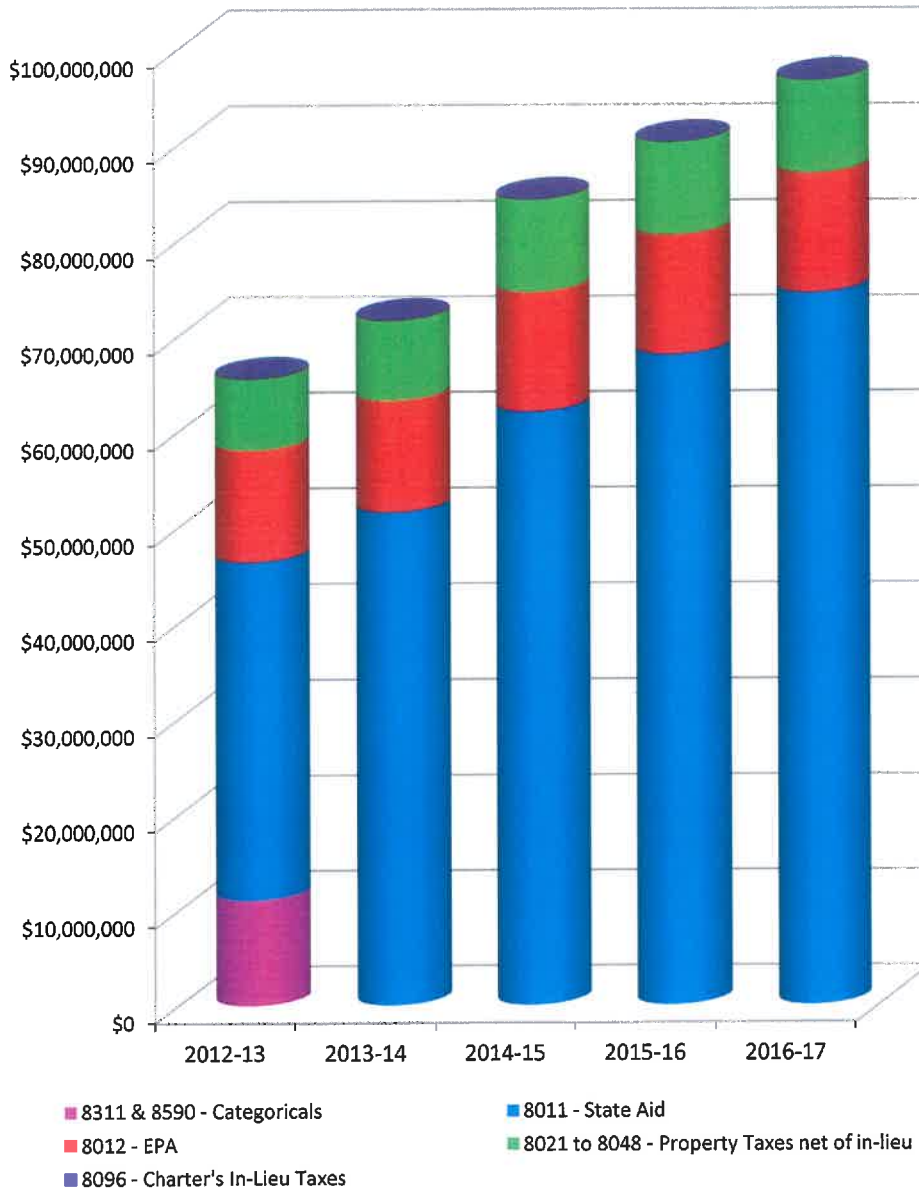
	2013-14	2014-15	2015-16	2016-17
Target	\$ 106,901,514	\$ 110,647,796	\$ 113,043,915	\$ 115,417,069
Floor	66,844,826	73,185,961	84,259,679	90,212,259
CY Gap Funding	4,807,482	11,073,718	5,952,580	6,422,186
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 71,652,308	\$ 84,259,679	\$ 90,212,259	\$ 96,634,445

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 35,341,849	\$ 51,599,609	\$ 62,081,902	\$ 68,034,482	\$ 74,456,668
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	11,095,949	-	-	-	-
8012 - EPA	11,723,188	11,724,937	12,553,707	12,553,707	12,553,707
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	7,419,607	8,327,762	9,624,070	9,624,070	9,624,070
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 65,580,593	\$ 71,652,308	\$ 84,259,679	\$ 90,212,259	\$ 96,634,445
<i>Excess Taxes</i>	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0

LOCAL CONTROL FUNDING FORMULA

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



LCFF Entitlement	\$	65,580,593	\$	71,652,308	\$	84,259,679	\$	90,212,259	\$	96,634,445
Excess Taxes		-		0		(0)		0		0
Minimum EPA		-		-		0		-		-
Proof Total all Sources	\$	65,580,593	\$	71,652,308	\$	84,259,679	\$	90,212,259	\$	96,634,445
		TRUE		TRUE		TRUE		TRUE		TRUE



LOCAL CONTROL ACCOUNTABILITY PLAN

The Life Cycle of the LCAP



© 2014 School Services of California, Inc.

§ 15497. Local Control and Accountability Plan and Annual Update

Introduction:

LEA: Pittsburg Unified School District

Contact (Name, Title, Email, Phone Number):

Abe Doctolero, Assistant Superintendent, a.doctolero@pittsburg.k12.ca.us

LCAP Year: 2014-15

Local Control and Accountability Plan and Annual Update Template

The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula districts and county offices of education (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.

Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP is intended to be a comprehensive planning tool. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title 1 of Public Law 107-110) that are incorporated or referenced as relevant in this document.

For each section of the template, LEAs should comply with instructions and use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. Data referenced in the LCAP must be consistent with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.

State Priorities

The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.

A. Conditions of Learning:

Basic: degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)

Implementation of State Standards: implementation of academic content and performance standards adopted by the state board for all pupils, including English learners. (Priority 2)

Course access: pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (f), inclusive, of Section 51220, as applicable. (Priority 7)

Expelled pupils (for county offices of education only): coordination of instruction of expelled pupils pursuant to Education Code section 48926. (Priority 9)

Foster youth (for county offices of education only): coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records. (Priority 10)

B. Pupil Outcomes:

Pupil achievement: performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)

Other pupil outcomes: pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (f), inclusive, of Education Code section 51220, as applicable. (Priority 8)

C. Engagement:

Parent involvement: efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)

Pupil engagement: school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduation rates. (Priority 5)

School climate: pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)

Section 1: Stakeholder Engagement

Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.

Instructions: Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the LCAP or annual update. Note that the LEA's goals related to the state priority of parental involvement are to be described separately in Section 2, and the related actions and expenditures are to be described in Section 3.

Guiding Questions:

- 1) How have parents, community members, pupils, local bargaining units, and other stakeholders (e.g., LEA personnel, county child welfare agencies, county office of education foster youth services programs, court-appointed special advocates, foster youth, foster parents, education rights holders and other foster youth stakeholders, English learner parents, community organizations representing English learners, and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representative parents of pupils identified in Education Code section 42238.01?
- 6) In the annual update, how has the involvement of these stakeholders supported improved outcomes for pupils related to the state priorities?

Involvement Process	Impact on LCAP
<p>Pittsburg Unified began consulting with stakeholder groups in the development of the Local Control Accountability Plan (LCAP) in the fall of 2013 by presenting information about the LCAP development process to the School Board. Through a variety of different meetings, the consultation process engaged a significant number of students, parents/guardians, community members, district personnel, advisory groups, bargaining units, and advocacy groups. Starting in January 2014, consultation presentations occurred at every school site during a staff meeting and School Site Council and English Learner Advisory Council meetings. LCAP input was collected at a variety of Pittsburg community group meetings, such as Chamber of Commerce, Rotary, Kiwanis, and at the City of Pittsburg and Pittsburg Unified partnership meetings, such as also gathered from the members of Pittsburg Unified's teacher and classified unions, the District Advisory Committee, the District English Learner Advisory Committee, the Academic Council, the All Administrative Group, and the Disproportionality Committee. Overall, there were approximately 50 different opportunities where input and information was collected in order to ensure full engagement and involvement in the LCAP development process.</p>	<p>Pittsburg's consultation and draft review process, provided staff and the public a significant number of opportunities to provide input into the development of the LCAP draft. The consultation process alone included 50 different LCAP meetings, organized internally or through community partners, which generated over 1,200 responses which were analyzed to identify trends, patterns and/or frequency of responses. A list of the most common activities and target areas was reviewed by Educational Services, Business Services, Cabinet members, and advisory groups in order to identify themes. Pittsburg Unified identified three common reoccurring themes which were articulated into 3 major district goals. These goals are reflected in the proposed subgoals, actions, strategies and expenditures included in this Local Control Accountability Plan (LCAP.)</p> <p>Goal #1 - <u>Pittsburg Unified will work towards full implementation of the Pittsburg Learning Model which focuses on identifying essential Common Core and behavior standards, providing high quality</u></p>

During the consultation meetings, quantitative and qualitative data related to the state priorities was presented by district staff, analyzed and discussed by the community in small groups, and then used by the participants to identify a variety of educational programs or areas that should be added or expanded in order to better serve English learners, foster youth, low income students, and students with disabilities. Due to the significant number of African American students in Pittsburg Unified and the existence of an achievement gap between this group and other subgroups, a decision was made to include these students as one of the groups identified as needing support in the LCAP. Quantitative and qualitative data reviewed by the consultation groups included demographic data, achievement data based on the California Standards Test, graduation rate and drop out data, and Pittsburg Unified Climate Survey information.

Using the information collected at the consultation meetings, Educational Services and Business Services collaboratively developed an English and Spanish draft of the Local Control Accountability Plan. This plan was then presented to a smaller number of advisory groups, including the District Advisory Committee, the District English Learner Advisory Committee, the Disproportionality Committee, the Special Education Parent Group, the Budget Advisory Committee, and to the public during a presentation that was made to the School Board on May 21, 2014. Feedback was collected from the groups and reviewed by the Superintendent and staff. The questions asked by stakeholders were responded to in writing and the responses posted on the district's website for public access. The plan was presented for public information on June 4, 2014 and approved on June 25, 2014.

explicit, direct instruction, pacing guides, analyzing data from common assessments, and identifying strategic and intensive interventions and enrichment activities.

Goal #2 - Implement professional development and coaching protocols and practices at the site, department, and grade level with a focus on the implementation of CCSS through the use of adopted texts, supplemental materials, district identified instructional strategies, data analysis, and effective planning practices.

Goal #3 - Students will be supported physically, socially, emotionally and psychologically in environments that are conducive to learning. Community and parent/guardian engagement will increase through improved communication and the coordination of resources and efforts to ensure students are college and career ready upon graduation.

The "Top Ten" LCAP priorities as identified by Pittsburg key stakeholders and included in the LCAP are as follows- technology, parent and community engagement, counseling, enrichment, intervention, professional development, class size, tutoring, college and career opportunities, and athletics/ sports.

The LCAP draft was presented to the District Advisory Council, District English Learner Advisory Council, Special Education Parent Committee, the Disproportionality Committee, and the Budget Advisory Committee for feedback. The Superintendent also reviewed the LCAP to ensure that the content was aligned with individual school goals. English and Spanish versions of the LCAP draft were also available on the website where there was the option to ask questions or make comments on the document. The questions and responses were then posted in a "Question & Answer" format on the website in order to make it accessible to the general public. Site principals presented to their staffs, School Site Councils, and English Learner Advisory Councils how staff, parents/guardians, and students could access the document.

Section 2: Goals and Progress Indicators

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, for each state priority and any local priorities and require the annual update to include a review of progress towards the goals and describe any changes to the goals.

Instructions: Describe annual goals and expected and actual progress toward meeting goals. This section must include specifics projected for the applicable term of the LCAP, and in each annual update year, a review of progress made in the past fiscal year based on an identified metric. Charter schools may adjust the chart below to align with the term of the charter school's budget that is submitted to the school's authorizer pursuant to Education Code section 47604.33. The metrics may be quantitative or qualitative, although LEAs must, at minimum, use the specific metrics that statute explicitly references as required elements for measuring progress within a particular state priority area. Goals must address each of the state priorities and any additional local priorities; however, one goal may address multiple priorities. The LEA may identify which school sites and subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or school site. The goals must reflect outcomes for all pupils and include specific goals for school sites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the school site level. To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, school site-level advisory groups (e.g., school site councils, English Learner Advisory Councils, pupil advisory groups, etc.) to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

Guiding Questions:

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning"?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
- 3) What are the LEA's goal(s) to address state priorities related to "Engagement" (e.g., pupil and parent)?
- 4) What are the LEA's goal(s) to address locally-identified priorities?
- 5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for subgroups as defined in Education Code sections 42238.01 and 52052 that are different from the LEA's goals for all pupils?
- 7) What are the specific predicted outcomes/metrics/noticeable changes associated with each of the goals annually and over the term of the LCAP?
- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority and/or to review progress toward goals in the annual update?
- 9) What information was considered/reviewed for individual school sites?
- 10) What information was considered/reviewed for subgroups identified in Education Code section 52052?
- 11) In the annual update, what changes/progress have been realized and how do these compare to changes/progress predicted? What modifications are being made to the LCAP as a result of this comparison?

PUSD Goal #1- Pittsburg Unified will work towards full implementation of the Pittsburg Learning Model which focuses on identifying essential Common Core and behavior standards, providing high quality explicit, direct instruction, pacing guides, analyzing data from common assessments, and identifying strategic and intensive interventions and enrichment activities.

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/ Improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified, each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroup(s) (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<p>PUSD's API is 56 points below state average</p> <p>Graduation rate of 70% (8% below state average)</p> <p>Grads with UC/CSU req. courses 26% (21% below county average)</p> <p>PUSD did not meet AMAO 1,2B, or 3 for 2012-13</p>	<p>#1.1- District and sites will provide students with access to first best instruction using a high quality explicit direct instruction model which will be equitably and consistently implemented and paced in all grade levels at all sites.</p>	All	All	<p>Not applicable- Year 1 Implementation</p>	<p>Establish benchmarks for student performance based on SBAC formative assessments.</p> <p>Increase in graduation rate from 70% to 75%. (The increase for LCAP subgroups (EL, LI, FY, SWD, and AA will be 10%.)</p> <p>Increase of 5% of students with UC/CSU req. courses</p>	<p>10% Increase in the number of students performing at or above grade level on SBAC formative assessment.</p> <p>Increase in graduation rate from 75% to 80%. (The increase for LCAP subgroups (EL, LI, FY, SWD, and AA will be 10%.)</p> <p>Increase of 5% of students with UC/CSU req. courses.</p>	<p>10% increase in the number of students performing at or above grade level on SBAC formative assessment.</p> <p>Increase in graduation rate from 80% to 85%. (The increase for LCAP subgroups (EL, LI, FY, SWD, and AA will be 10%.)</p> <p>Increase of 5% of students with UC/CSU req. courses</p>	<p>Basic, CCSS Standards, Pupil Achievement, Engagement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #4, LEAP Goal 1, 2, 5, 6</p>

<p>Redesignation rate for English learners is 12%</p> <p>25% of Adult Ed students in the ASE program earn their GED or HS diploma</p>					<p>Redesignation rate for ELs will increase from 12% to 17%</p> <p>The percent of students in the ASE program earning their GED or HS diploma will increase from 25-30%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 23-33% and math from 33-43%.</p>	<p>Redesignation rate for ELs will increase from 17% to 22%</p> <p>The percent of students in the ASE program earning their GED or HS diploma will increase from 25-30%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 33-43% and math from 43-53%.</p>	<p>Redesignation rate for ELs will increase from 22% to 27%</p> <p>The percent of students in the ASE program earning their GED or HS diploma will increase from 25-30%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 43-53% and math from 53-63%.</p>
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Implement professional development and coaching protocols and practices at the site, department, and grade level with a focus on the implementation of CCSS through the use of adapted texts, supplemental materials, district identified instructional strategies, data analysis, and effective planning practices.

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/ improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroup(s) (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternately, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
API Scores EL- 19 pts below state average LI- 15 pts below state average AA- 18 pts below state average SWD- 63 pts below state average 86% of the teachers are properly placed in courses according to their credential.	Professional development and coaching will focus on the Implementation of Common Core State Standards (CCSS), first best instruction using the Pittsburg Direct Instruction Model (PDIM), lesson study observations and feedback, the use of research based student engagement strategies, and the analysis of formative assessments to monitor student achievement.	EL LI FY SWD AA	All	Not applicable- Year 1 implementation	The percentage of teachers properly placed in courses according to their credential will increase from 86% to 91%. Percentage of teachers who integrate CCSS performance tasks (incorporating DOK levels 3-4) on a monthly basis will increase to 25%. Percentage of foster youth passing ELA and	The percentage of teachers properly placed in courses according to their credential will increase from 91% to 96%. Percentage of teachers who integrate CCSS performance tasks (incorporating DOK levels 3-4) on a monthly basis will increase from 25% to 50%. Percentage of foster youth passing ELA and	The percentage of teachers properly placed in courses according to their credential will increase from 96% to 100%. Percentage of teachers who integrate CCSS performance tasks (incorporating DOK levels 3-4) on a monthly basis will increase from 50% to 75%. Percentage of foster youth passing ELA and	CCSS Standards, Pupil Achievement, Pupil Engagement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3, #6

<p>In 2013, 30% of Foster Youth passed the ELA section of the CAHSEE and 25% passed in math section.</p>				<p>math sections of the CAHSEE will increase by 5%</p>	<p>math sections of the CAHSEE will increase by 5%</p>	<p>math sections of the CAHSEE will increase by 5%</p>	<p>math sections of the CAHSEE will increase by 5%</p>	<p>CCSS Standards, Pupil Achievement, Pupil Engagement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3, #6</p>
<p>Graduation rate of 70% (8% below state average)</p> <p>Dropout rate of 21.6% (8% above state average)</p> <p>PUSD did not meet AMAO 1,2B, or 3 for 2012-13 for English learners</p> <p>African American students are 22% of PUSD's enrollment but 44% of suspensions.</p> <p>In 2012, 14 students were expelled. In 2013, 7 students were expelled.</p>	<p>All</p>	<p>All</p>	<p>District will provide leadership team training and ongoing support for site administrators, counselors, and school/district staff on how to effectively support/monitor the implementation of Common Core and behavior standards, high quality explicit direct instruction, English Language Development, intervention systems, and the engagement of families and the school community.</p>	<p>Not applicable- Year 1 implementation</p>	<p># of referrals as compared to enrollment will decrease by 5% (from 63% to 58%)</p> <p>Number of support classes will decrease by 10% (from 72 to 65)</p> <p>Redesignation rate for ELs will increase from 12% to 17%.</p> <p>Percentage of AA students suspended will decrease from 4.4% to 3.4%.</p>	<p># of referrals as compared to enrollment will decrease by 5% (from 58% to 53%)</p> <p>Number of support classes will decrease by 10% (from 65 to 59)</p> <p>Redesignation rate for ELs will increase from 17% to 22%.</p> <p>Percentage of AA students suspended will decrease from 34% to 28%</p>	<p># of referrals as compared to enrollment will decrease by 5% (from 53% to 48%)</p> <p>Number of support classes will decrease by 10% (from 59 to 53)</p> <p>Redesignation rate for ELs will increase from 22% to 27%.</p> <p>Percentage of AA students suspended will decrease from 28% to 22%</p>	

PUSD GOAL #3 - Students will be supported physically, socially, emotionally and psychologically in environments that are conducive to learning. Community and parent/guardian engagement will increase through improved communication and the coordination of resources and efforts to ensure students are college and career ready upon graduation.

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/ improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroup(s) (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
PUSD's truancy rate is 50% PUSD climate survey reports that 91% of parents feel their school respects their race, ethnicity, religion, and culture. African American students are 22% of PUSD's enrollment but 44% of suspensions.	District will provide parent/ family education workshops, trainings, and opportunities to participate in the decision-making process at the district and site level in an effort to strengthen parent/ family engagement and community partnerships.	All	All	Not applicable- Year 1 Implementation	10% reduction in truancy rate from 50% to 40%. Percentage of school site representatives attending DAC or DELAC meetings will increase by 10% Percentage of secondary parents reporting that their school respects their race, ethnicity, religion, and culture will	10% reduction in truancy rate from 40% to 30%. Percentage of school site representatives attending DAC or DELAC meetings will increase by 10% Percentage of secondary parents reporting that their school respects their race, ethnicity, religion, and culture will	10% reduction in truancy rate from 30% to 20%. Percentage of school site representatives attending DAC or DELAC meetings will increase by 10% Percentage of secondary parents reporting that their school respects their race, ethnicity, religion, and culture will	Parent involvement, School Climate, PUSD Board Goal #3, LEAP Goal #4, #6

<p>PUSD's truancy rate is 50%</p> <p>PUSD climate survey reports that 64% of parents feel students treat each other with respect at school.</p> <p>Suspension rate in PUSD is 10.4% (4% higher than state average)</p>	<p>District will ensure that the learning and teaching environments are emotionally and physically safe and that all students, parents, and staff feel valued and acknowledged.</p>	<p>All</p>	<p>All</p>	<p>Not applicable- Year 1 implementation</p>	<p>Increase from 88-94%</p> <p>10% reduction in truancy rate from 50% to 40%</p> <p># of referrals as compared to enrollment will decrease by 5% (from 63% to 58%)</p> <p>Percentage of parents reporting that their school treats students with respect will increase from 64% -69%</p> <p>Percentage of suspended African American students will decrease from 44% to 34%</p>	<p>Increase from 94-99%</p> <p>10% reduction in truancy rate from 40% to 30%</p> <p># of referrals as compared to enrollment will decrease by 5% (from 58% to 53%)</p> <p>Percentage of parents reporting that their school treats students with respect will increase from 69-74%</p> <p>Percentage of suspended African American students will decrease from 34% to 28%</p>	<p>and culture will increase to 100%</p> <p>10% reduction in truancy rate from 30% to 20%</p> <p># of referrals as compared to enrollment will decrease by 5 (from 53% to 48%)</p> <p>Percentage of parents reporting that their school treats students with respect will increase from 74%-79%</p> <p>Percentage of suspended African American students will decrease from 28% to 22%</p>	<p>Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal #4, #6</p>
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Section 3: Actions, Services, and Expenditures

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require the LCAP to include a description of the specific actions an LEA will take to meet the goals identified. Additionally Education Code section 52604 requires a listing and description of the expenditures required to implement the specific actions.

Instructions: Identify annual actions to be performed to meet the goals described in Section 2, and describe expenditures to implement each action, and where these expenditures can be found in the LEA's budget. Actions may describe a group of services that are implemented to achieve identified goals. The actions and expenditures must reflect details within a goal for the specific subgroups identified in Education Code section 52052, including pupils with disabilities, and for specific school sites as applicable. In describing the actions and expenditures that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01, the LEA must identify whether supplemental and concentration funds are used in a districtwide, schoolwide, countywide, or charterwide manner. In the annual update, the LEA must describe any changes to actions as a result of a review of progress. The LEA must reference all fund sources used to support actions and services. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

Guiding Questions:

- 1) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
 - 2) How do these actions/services link to identified goals and performance indicators?
 - 3) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?
 - 4) In the annual update, how have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
 - 5) In the annual update, how have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth, and did the provision of those actions/services result in the desired outcomes?
 - 6) In the annual update, how have the actions/services addressed the identified needs and goals of specific school sites and did the provision of those actions/services result in the desired outcomes?
 - 7) In the annual update, what changes in actions, services, and expenditures have been made as a result of reviewing past progress and/or changes to goals?
- A. What annual actions, and the LEA may include any services that support these actions, are to be performed to meet the goals described in Section 2 for ALL pupils and the goals specifically for subgroups of pupils identified in Education Code section 52052 but not listed in Table 3B below (e.g., Ethnic subgroups and pupils with disabilities)? List and describe expenditures for each fiscal year implementing these actions, including where these expenditures can be found in the LEA's budget.

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP Year Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
1	Basic, CCSS Standards, Pupil Achievement, Course Engagement, Pupil Access, Pupil Outcomes, PUSD Board Goal #1, #4, LEAP Goal #1, #2, #5, #6	#1.1.1- Students will receive support through high quality instructional strategies in all core content areas that will meet the demands of the Common Core, including the adoption of instructional materials. Teachers will provide instruction which may include student engagement, checking for understanding, performance tasks, cooperative learning, and project based learning.	School All students	N/A	Class size reduction Release time (1 PD Day) Materials & supplies Textbooks & library books Contracts (Ex. Destiny) Intervention teachers Ed Services staff ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses Release time (2 PD Days)	*Year 1 & 2 ongoing expenses
1	Basic, CCSS Standards, Pupil Achievement, Course Engagement, Pupil Access, Pupil Outcomes, PUSD Board Goal #1, #4, LEAP Goal #1, #2, #5, #6	#1.1.2- Students will receive differentiated curriculum and instruction in English/language arts and mathematics/Algebra classes at all grade levels through scaffolded instruction and universal access.	School All students	N/A	Materials & supplies Contracts (Ex. Successmaker, Ed1Stop, etc.) ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
1	Basic, CCSS Standards, Pupil Achievement, Course Engagement, Pupil Access, Pupil Outcomes, PUSD Board Goal #1, #4, LEAP Goal #1, #2, #5, #6	#1.1.3- English learners will be appropriately placed according to their CELDT level and receive high quality, systematic ELD instruction aligned to CCSS literacy and ELD standards.	School EL students FEP students	N/A	Teacher salaries (additional sections for secondary to provide appropriate ELD) Materials & supplies Supplemental Instructional materials CELDT costs Bilingual aides Current Ed Services staff	*Year 1 ongoing expenses Teacher salaries (additional sections for secondary to provide appropriate ELD and leveled language classes)	*Year 1 & 2 ongoing expenses

LEAP Goal #1,#2,#5,#6	Basic, CCSS Standards, Pupil Achievement, Course Engagement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #4, LEAP Goal #1,#2,#5,#6	# 1.1.4- Elementary and jr. high students will be instructed in CCSS aligned BoardLanguage and BoardMath to support their mastery of grade level standards.	Elem/ Jr. High All students	N/A	<p><u>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</u></p> <p>Materials & supplies</p> <p><u>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</u></p>	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
1	Basic, CCSS Standards, Pupil Achievement, Course Engagement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #4, LEAP Goal 1,2,5,6	#1.1.5- In order to ensure that all students have access to college and career opportunities, College and Career Readiness Standards, linked learning, career integrated academic, and work based learning experiences will occur regularly across content areas.	High School	N/A	<p><u>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</u></p> <p>ROP/ CTE sections Materials & supplies Equipment AVID materials & supplies Transportation Full time College & Career Tech</p> <p><u>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</u></p>	*Year 1 ongoing expenses Increase in ROP/ CTE sections Materials & supplies Equipment	*Year 1 & 2 ongoing expenses Increase in ROP/ CTE sections Additional materials & supplies Equipment
1	Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #2, #5, LEAP Goal #1,#2,#6	#1.2.1- Student achievement monitoring will be supported by technology and training to ensure multiple data sources are used to determine the effectiveness of the school's academic programs in meeting the needs of underserved students.	School EL, FI, FY, AA, SWD, FEP	N/A	<p><u>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</u></p> <p>Network technicians Data specialists Secretary Materials & supplies Equipment- Base LCFF (800 laptops, wireless, servers)</p> <p><u>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</u></p>	*Year 1 ongoing expenses Additional equipment (Additional laptops, printers, labs, servers, etc.)	*Year 1 & 2 ongoing expenses Additional equipment (Additional laptops, printers, labs, servers, etc.)

1	Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #2, #5, LEAP Goal #1, #2, #6	#1.2.2- District will lead sites in a process to identify CCSS essential standards to be used to create districtwide grade level formative and summative assessments in ELA, math, history/social studies and science at all levels.	LEA All students	N/A	Formative & summative assessments (Ex. STAP, AP, PSAT, Riverside, etc.) Student data management system ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
1	Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1, #2, #5, #6	#1.3.1- All students, including ELs and SWD, will receive access to high quality, structured, strategic intervention that is equitable and consistently implemented and paced. Entry and exit data will be developed to ensure proper placement and support.	School EL, LI, AA	N/A	Materials & supplies ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
1	Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1, #2, #5, #6	#1.3.2- All students, including ELs and SWD, will receive access to high quality, structured, intensive intervention that is equitable and consistently implemented and paced. Entry and exit data will be developed to ensure proper placement and support.	School SWD, AA, FEP	N/A	Materials & supplies Contracts ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
1	Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1, #2, #5, #6	#1.3.3- Students and families will have access to an additive Dual Immersion program K-12 th grade. Dual Immersion schools and programs will be provided with equitable teacher training, appropriate core and ancillary materials, and intervention resources in Spanish.	LEA All students	N/A	DI Coach- Title III Materials & supplies- Title III Library books- Title III Additional FTE, if needed, to supplement staff at DI schools. ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses

1	Basic, CCSS Standards, Pupil Achievement, Engagement, Course Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1.#2.#5.#6	#1.3.4 Students participating in programs occurring before school, after school, and during the summer will include academic components aligned to appropriate grade level, standards based instruction (including online and credit recovery programs.)	School All students	N/A	<p>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</p> <p>Extra compensation (summer school & intervention) Materials & supplies Transportation Contracts (ex. Online)</p> <p>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's General fund.</p>	*Year 1 & 2 ongoing expenses
2	CCSS Standards, Pupil Achievement, Engagement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3,#5	To ensure students receive high quality instruction, the district's professional development focus and coaching plan will target the integration of CCSS standards and assessments and behavioral standards.	LEA All students	N/A	<p>Math coaches Materials & supplies Consultants (Ex. Heffelbower, November, Dutro, etc.)</p> <p>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's General fund.</p>	*Year 1 & 2 ongoing expenses
2	CCSS Standards, Pupil Achievement, Engagement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3,#6	Teachers will be provided frequent opportunities to meet collaboratively to focus on integration of CCSS into lesson planning and instruction, to observe each other in reciprocal teaching, and to provide high quality feedback on how to improve instruction to support underserved students.	LEA EL, LI, FY, AA, SWD, FEP	N/A	<p>Instructional coaches Substitutes Training/ conferences/ extra compensation Materials & supplies Release time (1 PD day)</p> <p>** The additional expenditures to support these actions can be found in</p>	*Year 1 & 2 ongoing expenses

2	CCSS Standards, Pupil Achievement, Pupil Engagement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3, #6	<p>Non-certificated staff (including but not limited to clerical, instructional assistants & ASP staff) will receive training to be able to access and support grade level content and behavior goals.</p>	LEA EL, FY, LI, AA, SWD, FEP	N/A	<p>Training/ Conferences Materials & supplies Release time (1 PD Day)</p> <p>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</p>	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
2	CCSS Standards, Pupil Achievement, Pupil Engagement, PUSD Board Goal #1, #3, LEAP Goal #3, #6	<p>Teachers will meet regularly in teams to collaborate on how to analyze formative assessment data using a common data protocol process for lesson planning and effective instructional delivery.</p>	School All students	N/A	<p>Materials & supplies</p> <p>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</p>	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
2	CCSS Standards, Pupil Achievement, Pupil Engagement, PUSD Board Goal #1, #3, LEAP Goal #3, #6	<p>To support the recruitment and retention of high quality staff, beginning teachers, and those that are new to the district or in need of support, will receive mentoring to ensure that there is a "systemness" of practice across all sites.</p>	LEA All students	N/A	<p>Substitute costs- Title II Training- Title II Materials & supplies- Title II</p> <p>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</p>	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
2	CCSS Standards, Pupil Achievement, Pupil Engagement, PUSD Board Goal #1, #3, LEAP Goal #3, #6	<p>Leadership training and ongoing support will be provided to site administrators and counselors so they can effectively support and monitor the implementation of CCSS, the use of data to inform instruction, the monitoring of intervention systems, and the</p>	LEA All students	N/A	<p>Training/ Conferences Consultants Materials & supplies</p> <p>** The additional expenditures to support these actions can be found in</p>	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses

2	CCSS Standards, Pupil Achievement, Pupil Engagement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3, #6	implementation and monitoring of the PBLM to support the achievement of all students. A monitoring protocol will be used to monitor the impact of targeted professional development by observing instructional practices and analyzing student assessment results to ensure that PD activities lead to improved instructional practices and on student achievement.	LEA All students	N/A	Department chairs- additional sections or release time Consultant ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
2	CCSS Standards, Pupil Achievement, Pupil Engagement, PUSD Board Goal #1, #3, LEAP Goal #3, #6	Staff working with special education students will be provided targeted professional development in instruction and in the use of materials aligned to the district vision for instruction of SWD students.	LEA SWD	N/A	Training/ Conferences ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
3	Parent involvement, School Climate, PUSD Board Goal #3, LEAP Goal #4, #6	Parents training and workshops (i.e. PIQUE, Parent Project, etc.) will be offered to support family engagement with the District and school sites. District and sites will fully implement parent involvement policies and programs at all schools that meet federal requirements and district goals.	School All students	N/A	Salaries- clerks, parent volunteer coordinators, etc. Parent Ed classes & staff Materials & supplies Office staff (Ex. Parent Vol Coor.) ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
3	Parent involvement, School Climate, PUSD Board Goal #3, LEAP Goal #4, #6	District and school sites will actively recruit parents/families to participate in site and district-level decision-making advisory groups (i.e. participation in Site Council, ELAC,	School All students	N/A	Materials & supplies ** The additional expenditures to support these actions can be found in	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses

3	Parent involvement, School Climate, PUSD Board Goal #3, LEAP Goal #4,#6	DAC, DELAC, Budget Advisory Committee, and other committees.)	LEA EL, FY, LI, AA, SWD, FEP	N/A	<p>• Sites will provide timely two way communication in a format and language understandable to parents/families and community members about student achievement, academic expectations, accountability requirements, and how parents can support their students' academic success.</p>	<p>the salary, benefits, and/or operational accounts of the district's general fund.</p> <p>Aerifes- Parent Portal Translation support services Translator Translation equipment Materials & supplies Office staff Contracts (Ex. Etruancy, SPSSA, SARC)</p> <p>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</p>	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
3	Parent involvement, School Climate, PUSD Board Goal #3, LEAP Goal #4,#6	<p>• Policies and practices will be implemented to enhance matriculation between grade spans, including meetings with incoming kindergarten families, DI families, incoming 6th and 9th graders and their families, and transitional meetings for Sped students.</p>	School All students	N/A	<p>Materials & supplies</p> <p>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</p>	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses	
3	Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal #4,#6	<p>• Full Service Community Schools program will be developed to provide services, support, and opportunities that will lead to improved student learning, stronger families, and healthier school communities.</p>	Schools EL, LI, FY, FEP	N/A	<p>Full service community school staff (Comm. School Coor. & part time District Coor.) Materials & supplies</p> <p>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</p>	*Year 1 ongoing expenses Full service community school counselor	*Year 1 & 2 ongoing expenses	

3	Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal #4, #6	Each site will ensure that students are instructed in the "3Bs" of appropriate and expected behavior and sites exhaust all means of support and intervention prior to exploring alternative programs or placements.	Schools All students	N/A	Curriculum- lleskill, anti-bullying, character education, etc. Consultants Materials & supplies SRO contract Safety dog contract ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
3	Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal #4, #6	Coaching in how to fully implement the Pittsburg Behavior Learning Model will be provided to administrators, teachers and support staff. This training will include how staff can support the needs of students with behavioral challenges.	Schools All students	N/A	Consultants (Ex. Lincoln, 4 Corners, etc.) Psychologist interns Psychologist ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses Psychologist interns	*Year 1 & 2 ongoing expenses
3	Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal 4,6	Additional class and program resources will be provided to ensure that students with behavioral challenges are receiving appropriate instruction and support.	Schools SWD, AA	N/A	CEC teachers CEC aides School counselor ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
3	Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal 4,6	District will provide workshops and training in cultural competency to increase staff's understanding of diversity and ability to appropriately address students' and families' needs.	LEA EL, LI, FY, AA	N/A	Consultants (Ex. Unconscious Bias) ** The additional expenditures to support these actions can be found in	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses

	For African American students (AA):
<p><u>*Refer to Actions/ Strategies 1.2.1, 1.3.1, 1.3.2, 2.1.2, 2.1.3, 3.1.3, 3.2.3, and 3.2.4.</u> <u>** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.</u></p>	

C. Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5). Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496. For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a school site in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state priority areas. (See 5 CCR 15496(b) for guidance.)

Please refer to the Local Control Funding Formula (LCFF) and Local Control Accountability Plan (LCAP) 2014/15 Multi-Year Budget Guide for the increase in funds calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils. Due to the fact that PUSD has an unduplicated count of 86%, the LCAP addresses districtwide needs. ~~Please also refer to the Budget Guide for the projected costs associated with each Action/Strategy. The justification for the use of the funds is described on pages pg. 1-12 and a description of how funds are to be used are located on Pages 13 to 23.~~

D. Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The District meets the requirements of 5 CCR 15496 based upon meeting the minimum proportionality calculation from the State Board of Education. Refer to the Local Control Funding Formula (LCFF) and Local Control Accountability Plan (LCAP) 2014/15 Multi-Year Budget Guide for details on the minimum proportionality calculation and projected expenditures. Within Section 3B, there is a detailed chart identifying where the increased and improved services for unduplicated pupils can be found.

NOTE: Authority cited: Sections 42238.07 and 52064, Education Code. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.5, 47606.5, 48926, 52052, 52060-52077, and 64001, Education Code; 20 U.S.C. Section 6312.

Total Expenditures Dedicated to Increasing Academic Achievement

Local Control Accountability Plan	2014/15		2015/16		2016/17	
	Supplemental/Concentration	Other Resources (Federal, State, Local)	Supplemental/Concentration	Other Resources (Federal, State, Local)	Supplemental/Concentration	Other Resources (Federal, State, Local)
Goal 1 - Pittsburg Learning Model	\$9,355,189	\$6,459,788	\$4,758,345	\$3,521,958	\$6,399,345	\$3,681,968
Sub-Goal 1.1 - High Quality Explicit Direct Instruction	\$2,856,992	\$720,083	\$3,076,254	\$798,265	\$3,576,254	\$958,265
Sub-Goal 1.2 - Technology and Data Management	\$206,106	\$4,015,000	\$1,230,000	\$800,000	\$2,330,000	\$800,000
Sub-Goal 1.3 - Alternative Programs and Strategic and Intensive Interventions	\$492,091	\$1,923,703	\$492,091	\$1,923,703	\$492,091	\$1,923,703
Goal 2 - Professional Development and Coaching Protocols	\$1,230,000	\$283,040	\$1,230,000	\$283,040	\$1,230,000	\$283,040
Sub-Goal 2.1 - Professional Development and Coaching	\$980,000	\$283,040	\$980,000	\$283,040	\$980,000	\$283,040
Sub-Goal 2.2 - Leadership Team Training and Ongoing Support	\$250,000	\$0	\$250,000	\$0	\$250,000	\$0
Goal 3 - Environments that are Conducive to Learning	\$1,783,199	\$160,198	\$1,929,602	\$160,198	\$1,979,802	\$160,198
Sub-Goal 3.1 Parent / Family Engagement	\$700,174	\$0	\$800,000	\$0	\$800,000	\$0
Sub-Goal 3.2 - Emotional and Physically Safe	\$1,081,025	\$160,198	\$1,129,602	\$160,198	\$1,179,802	\$160,198
Total Projected LCAP Expenditures	\$6,366,388	\$7,102,020	\$7,298,147	\$1,961,206	\$9,608,147	\$3,125,206

State Board of Education Proportionality Calculation

	2014/15	2015/16	2016/17
Proportionality Schedule			
Prior Year LCFF Total	\$ 71,532,821	\$ 77,508,455	\$ 80,046,462
Current Year LCFF Total	\$ 77,508,455	\$ 80,046,462	\$ 82,778,186
Prior Year LCFF Target	\$ 106,866,651	\$ 107,770,746	\$ 110,130,646
Prior Year Supplemental Target	\$ 14,004,421	\$ 14,101,086	\$ 14,713,749
Prior Year Concentration Target	\$ 12,617,678	\$ 12,724,929	\$ 13,004,877
Prior Year Suppl/Conc Target	\$ 26,622,099	\$ 26,826,015	\$ 27,718,626
(1) Determine Suppl/Conc Target Funding	\$ 26,622,099	\$ 26,826,015	\$ 27,718,626
(2) Determine Prior Year Expenditures for Unduplicated Pupils	\$ 2,366,667	\$ 6,366,388	\$ 7,958,147
(3) Calculate the Gap between 1 and 2	\$ 24,255,432	\$ 20,459,627	\$ 19,760,479
(4) Calculate Increase in grant funding	\$ 3,999,721	\$ 1,591,759	\$ 1,650,000
(5) Calculate Total Supplemental and Concentration Funding	\$ 6,366,388	\$ 7,958,147	\$ 9,608,147
(6) Calculate Minimum Proportionality	8.95%	10.98%	13.02%
(7) Calculate Base Funding	\$ 71,142,067	\$ 72,088,515	\$ 73,170,039

LCAP Acronyms

AA	African American	Afroamericano
AMAO	Annual Measurable Achievement Objective	Objetivo medible de logro anual
API	Academic Performance Index	Índice de Rendimiento Académico
ASE	Adult Secondary Education	Educación Secundaria de adultos
ASP	After School Program	Programa Después de Escuela
CASHIE	California High School Exit Exam	Examen de egreso del bachillerato o preparatoria de California
CCSS	Common Core State Standards	Estándares Comunes Estatales
CSU	California State University	Universidad del Estado de California
DELAC	District English Learner Advisory Committee	Comité Asesor de los Aprendices de inglés del Distrito
DI	Dual Immersion	Doble Inmersión
DOK	Depth of Knowledge	Grado de conocimiento
EC	Education Code	Código de Educación
EL	English Learner	Aprendiz de inglés
ELA	English Language Arts	Lenguaje y Literatura en inglés
ELAC	English Learner Advisory Committee	Comité Asesor de los Aprendices de inglés
FEP	Fluent English Proficient	Con dominio total del Inglés
FY	Foster Youth	Jóvenes de crianza o de hogar temporal
GED	General Education Development Test	Examen general de equivalencia a los estudios secundarios
HS	High School	Bachillerato o preparatoria
LCAP	Local Control Accountability Plan	Plan de Control Local y Rendimiento de Cuentas
LCFF	Local Control Funding Formula	Formula de Financiación de Control Local
LEA	Local Educational Agency	Agencia Educativa Local
LEAP	Local Education Agency Plan	Plan de la Agencia de Educación Local
LI	Low Income	Bajos ingresos
PD	Professional Development	Capacitación, desarrollo profesional
PDIM	Pittsburg Direct Instruction Model	Modelo de Instrucción directa de Pittsburg
SBAC	Smarter Balance Assessment Consortium	Consortio de Evaluación de Equilibrio Inteligente
SED	Students with disabilities	Estudiantes con discapacidades
UC	University of California	Universidad de California



BUDGET ASSUMPTIONS 2014-2015

KEY ELEMENTS OF THE BUDGET

- **REVENUE (INCOME)**
How Much We Generate
- **EXPENDITURES**
How Much We Spend
- **RESERVE**
How Much is Allocated for Contingencies

The following section provides detailed information regarding the District's sources of revenue, categories of expenditure, and level of reserve.

ASSUMPTIONS UTILIZED IN FIRST INTERIM

HOW ARE REVENUE AND EXPENDITURE PROJECTIONS ESTABLISHED?

Because there are so many unpredictable factors affecting revenue and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. The upward and downward swings in the state budget make this more challenging than ever. Consequently, the adoption of a budget should be considered a “financial snapshot” on the date it is adopted. As variables change, it is necessary to make formal adjustments, approved by the Governing Board throughout the course of the year. The 2014-15 assumptions follow.

There are a few material changes considered when revising the budget for the First Interim report and multiyear projections.

- The State Board of Education approved a permanent regulations and LCAP template at its November meeting.
- California voters approved Proposition 2 is on November 4. This proposition would strengthen the State's reserves and at the same time it would impose a cap on the reserves school districts could set aside for economic uncertainties under certain circumstances.
- On September 10, 2014 Governor Brown signed Assembly Bill 1522. Effective July 1, 2015, AB 1522 provides up to 24 hours or three days of paid sick leave for previously ineligible employees who work 30 or more days in a calendar year. For LEAs, employees previously not eligible for sick leave might include substitutes.
- On September 12, 2014, the California Department of Health Care Services (DHCS) announced that the Federal Centers for Medicare and Medicaid (CMS) agreed to end the current DHCS Reasonableness Test Criteria (RTC) comprehensive review process. More details on this change can be found in the Medi-Cal Administrative Activities (MAA) section.
- The federal sequestration cut was announced for FY 2015 (school year 2015- 16) at 0.0554%, which is smaller than previous years.

Planning Factors for First Interim and MYPs

Planning Factor	Fiscal Year		
	2014-15	2015-16	2016-17
COLA (DOF)	0.85%	2.19%	2.14%
LCFF Gap Funding Percentage (DOF)	29.56%	20.68%	25.48%
STRS Employer Rates	8.88%	10.73%	12.58%
PERS Employer Rates (PERS Board / Actuary)	11.771%	12.6%	15.0%
Lottery - unrestricted per ADA*	\$128	\$128	\$128
Lottery - Prop 20 per ADA*	\$34	\$34	\$34
Mandated Cost (prior year) per ADA	\$67	\$0	\$0
Mandate Block Grant for Districts - K-8 per ADA	\$28	\$28	\$28
Mandate Block Grant for Districts - 9-12 per ADA	\$56	\$56	\$56
Mandate Block Grant for Charters - K-8 per ADA	\$14	\$14	\$14
Mandate Block Grant for Charters - 9-12 per ADA	\$42	\$42	\$42
State Preschool Daily Reimbursement Rate	\$22.28	\$22.28	\$22.28
General Child Care Daily Reimbursement Rate	\$36.10	\$36.10	\$36.10

* Government Code 8880.5(a)(2) extended lottery funding based on the 2007- 08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond.

FISCAL YEAR 2014-15

REVENUES

- Based upon the State 2014-15 Adopted Budget, revenues are calculated using the Local Control Funding Formula.
- Proportionality is calculated at 13.70% generating \$73,663,461 in Based Grant funds and \$10,093,639 for Supplemental and Concentration targeted program funds.
- The California Lottery revenue is \$162.00 per student.
- Proposition 30 EPA revenues are projected at \$12,553,707.
- Parcel Taxes are projected at \$1,244,371.
- The enrollment for purposes of calculating revenues for 2014-15 is based upon CBEST reports for 2014-15.
- Enrollment has increased to 10,971 with an ADA of 10,532.16 (96%).
- The unduplicated count of students is 86.50%
- Enrollment has not been adjusted for the impact of Synergy Charter.
- The Indirect cost rate of 8.52% has been applied to all programs.
- All categorical programs are expected to operate within their revenues.
No encroachment is permitted.

EXPENSES

- CSEA, CAPS, and PASA have a three year collective bargaining tentative agreement expiring on June 30, 2017.
- The cost of collective bargaining for the above mentioned employee groups is \$1,361,459.
- PEA's collective bargaining agreement expired on June 30, 2014.
- Step and Column is built into the salaries for 2014-15 and is not a separate line item
- A proposed Local Control Accountability Plan is estimated at \$6,366,388.
- Class size ratio of 24:1 in K-3 at all elementary schools is estimated at \$450,000.



**BUDGET
ASSUMPTIONS
2015-2016
&
2016-2017**

**MULTI-YEAR PROJECTIONS
FOR
2015-16 & 2016-17**

**2015-16
REVENUES**

- Revenues are calculated using the Local Control Funding Formula.
- Proportionality is calculated at 18.16% generating \$75,924,804 in Based Grant funds and \$13,784,876 for Supplemental and Concentration targeted program funds.
- The California Lottery revenue is \$162.00 per student.
- Proposition 30 EPA revenues are projected at \$12,553,707
- Parcel Taxes are projected at \$1,323,015.
- The enrollment for purposes of calculating revenues for 2015-16 is based on the 2014-15 CBEST.
- Enrollment has increased to 10,971 with an ADA of 10,532.16 (96%).
- The unduplicated count of students is 86.58%
- Enrollment has not been adjusted for the impact of Synergy Charter.
- The Indirect cost rate of 8.52% has been applied to all programs.
- All categorical programs are expected to operate within their revenues.

EXPENSES

- CSEA, CAPS, and PASA have a three year collective bargaining tentative agreement expiring on June 30, 2017.
- The cost of collective bargaining for the above mentioned employee groups is \$1,147,210.
- PEA's collective bargaining agreement expired on June 30, 2014.
- Step and Column is built into the salaries for 2014-15 and is not a separate line item
- A proposed Local Control Accountability Plan is estimated at \$7,958,147.
- Class size ratio of 24:1 in K-3 at all elementary schools is estimated at \$456,750.

2016-17
REVENUES

- Revenues are calculated using the Local Control Funding Formula.
- Proportionality is calculated at 22.31% generating \$78,595,644 in Based Grant funds and \$17,536,222 for Supplemental and Concentration targeted program funds.
- The California Lottery revenue is \$162.00 per student.
- Proposition 30 EPA revenues are projected at \$12,553,707.
- The enrollment for purposes of calculating revenues for 2015-16 is based on the 2014-15 CBEST.
- Enrollment has increased to 10,971 with an ADA of 10,532.16 (96%).
- The unduplicated count of students is 86.58%
- Enrollment has not been adjusted for the impact of Synergy Charter.
- The Indirect cost rate of 8.52% has been applied to all programs.
- All categorical programs are expected to operate within their revenues.

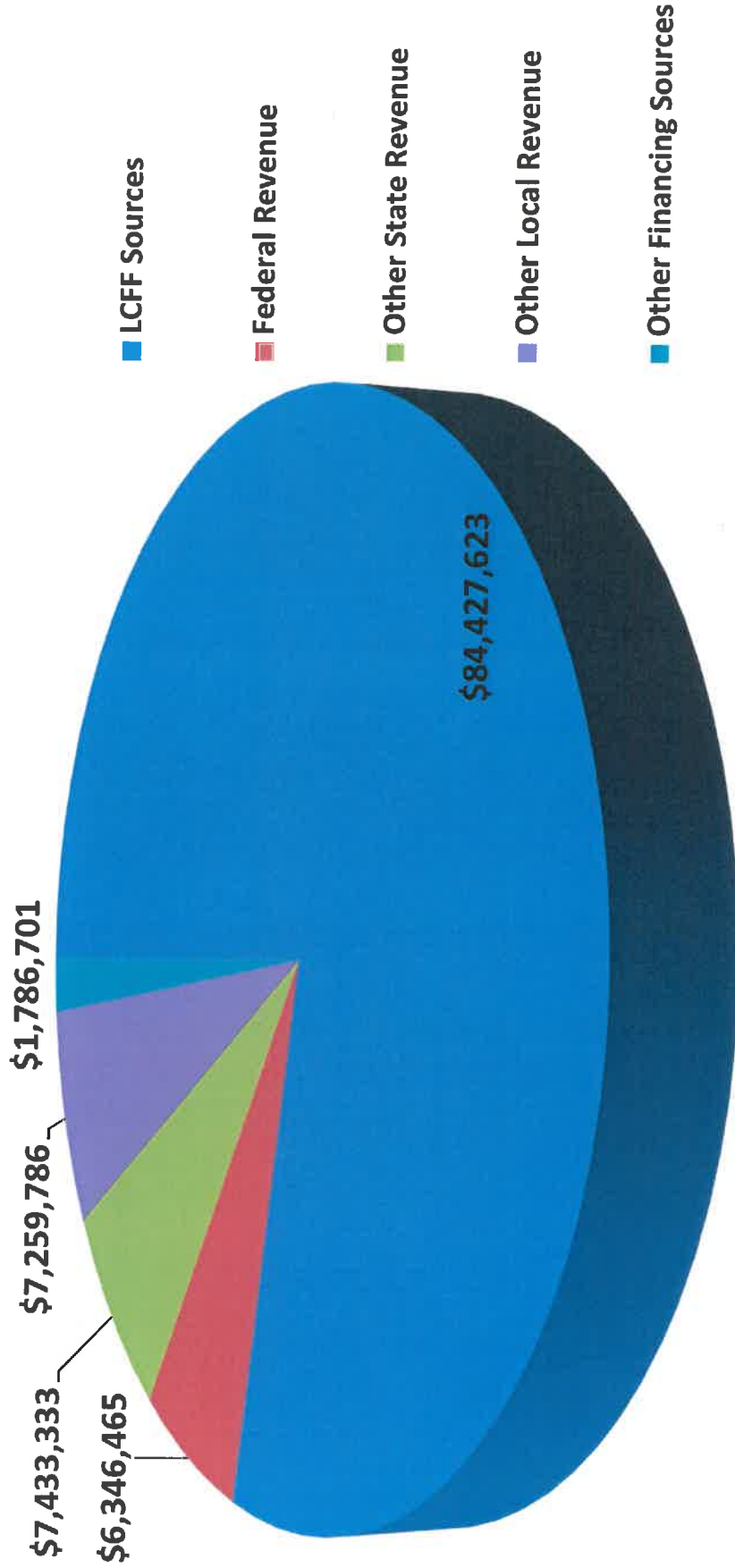
EXPENSES

- CSEA, CAPS, and PASA have a three year collective bargaining tentative agreement expiring on June 30, 2017.
- The cost of collective bargaining for the above mentioned employee groups is \$1,106,585
- PEA's collective bargaining agreement expired on June 30, 2014.
- Step and Column is built into the salaries for 2014-15 and is not a separate line item
- A proposed Local Control Accountability Plan is estimated at \$9,608,147.
- Class size ratio of 24:1 in K-3 at all elementary schools is estimated at \$463,601.

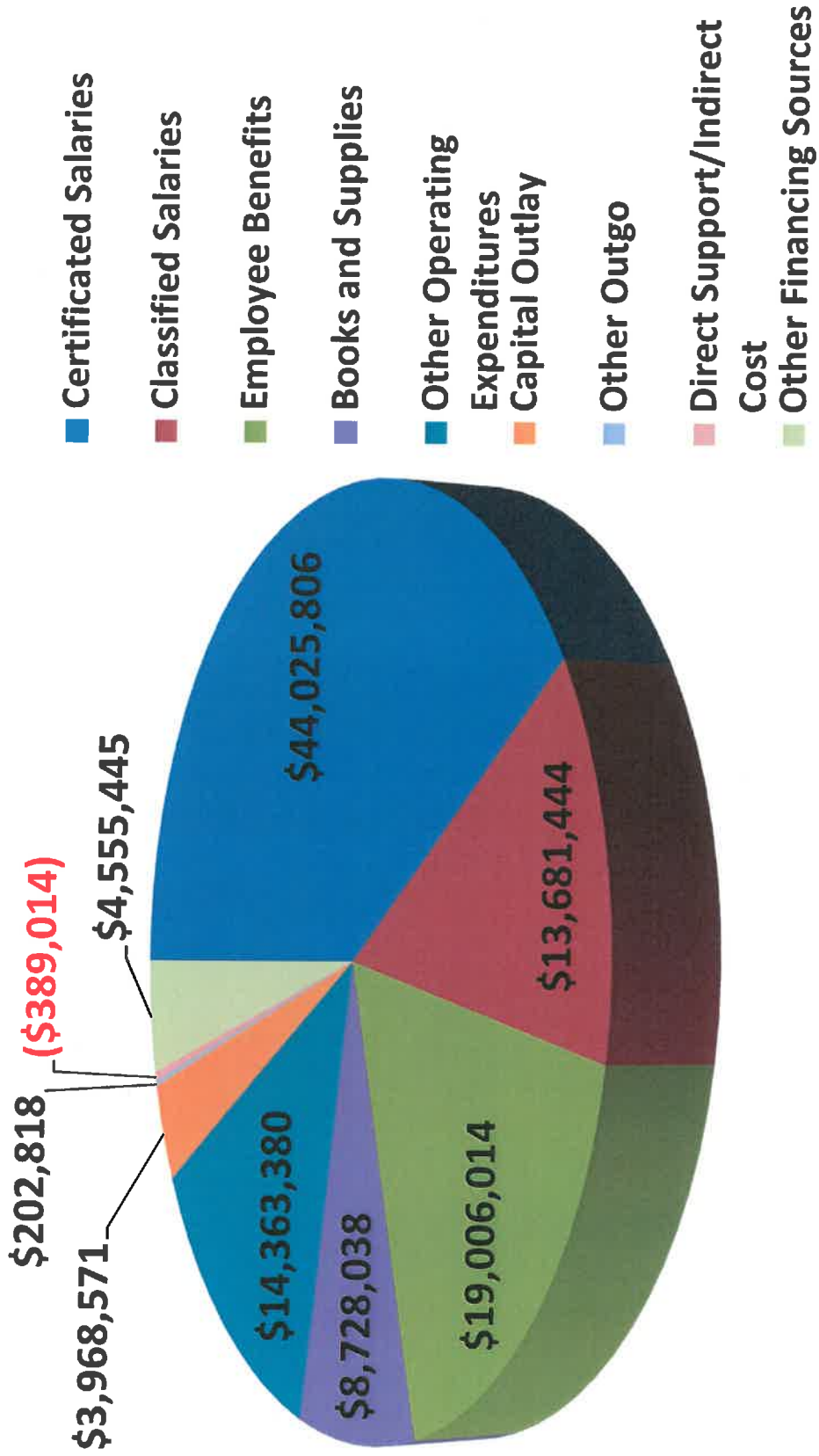


BUDGET CHARTS

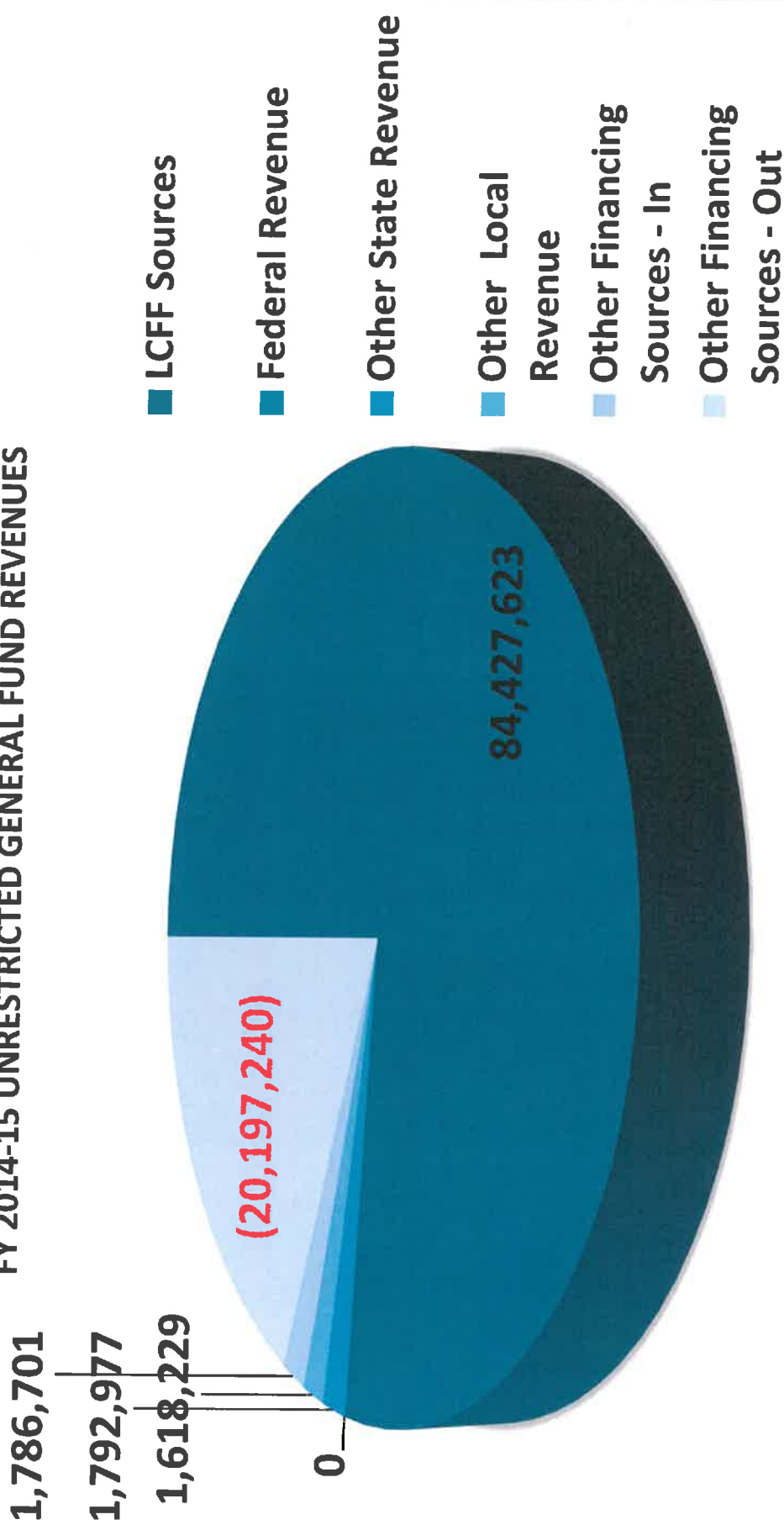
FY 2014-15 COMBINED GENERAL FUND REVENUES



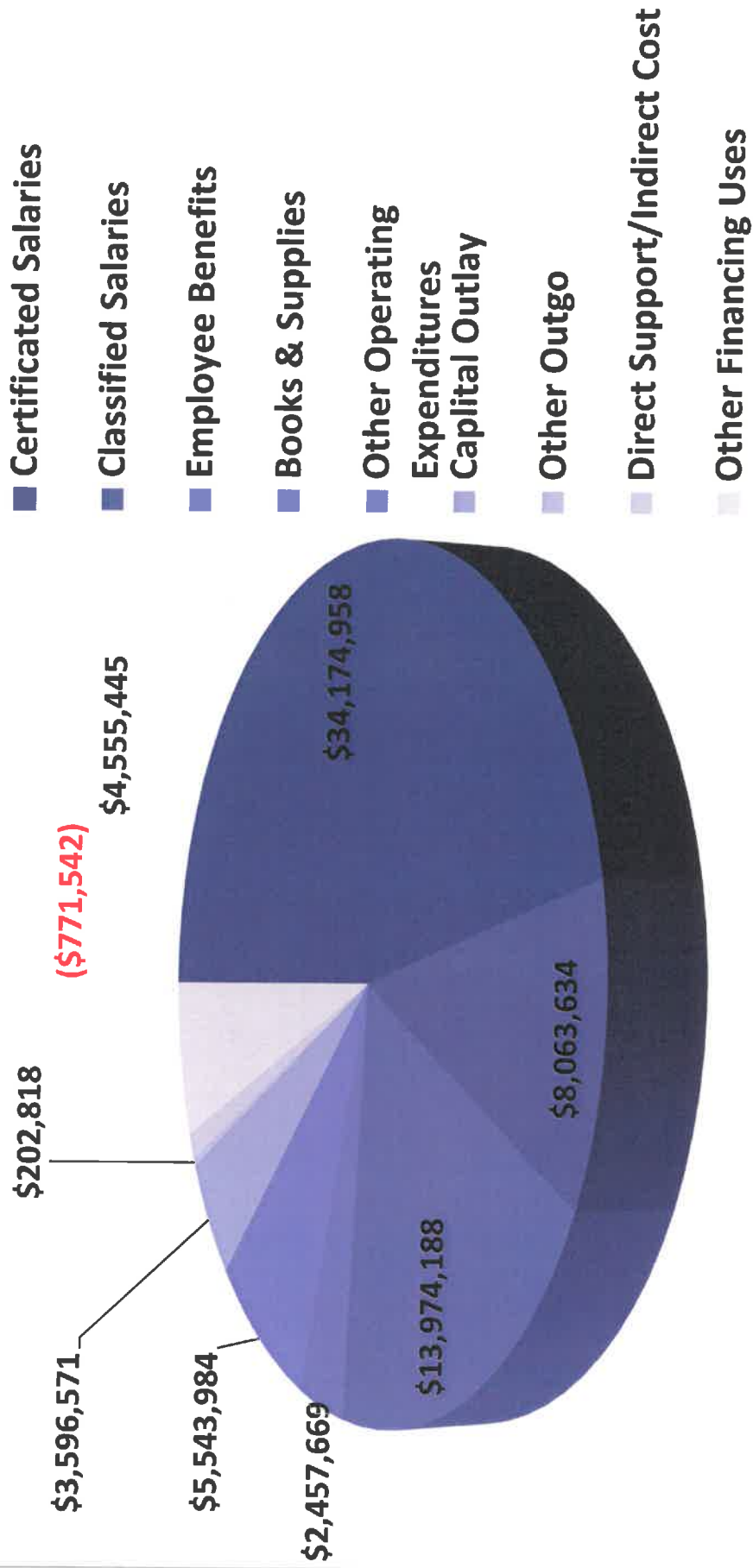
FY 2014-15 COMBINED GENERAL FUND EXPENDITURES



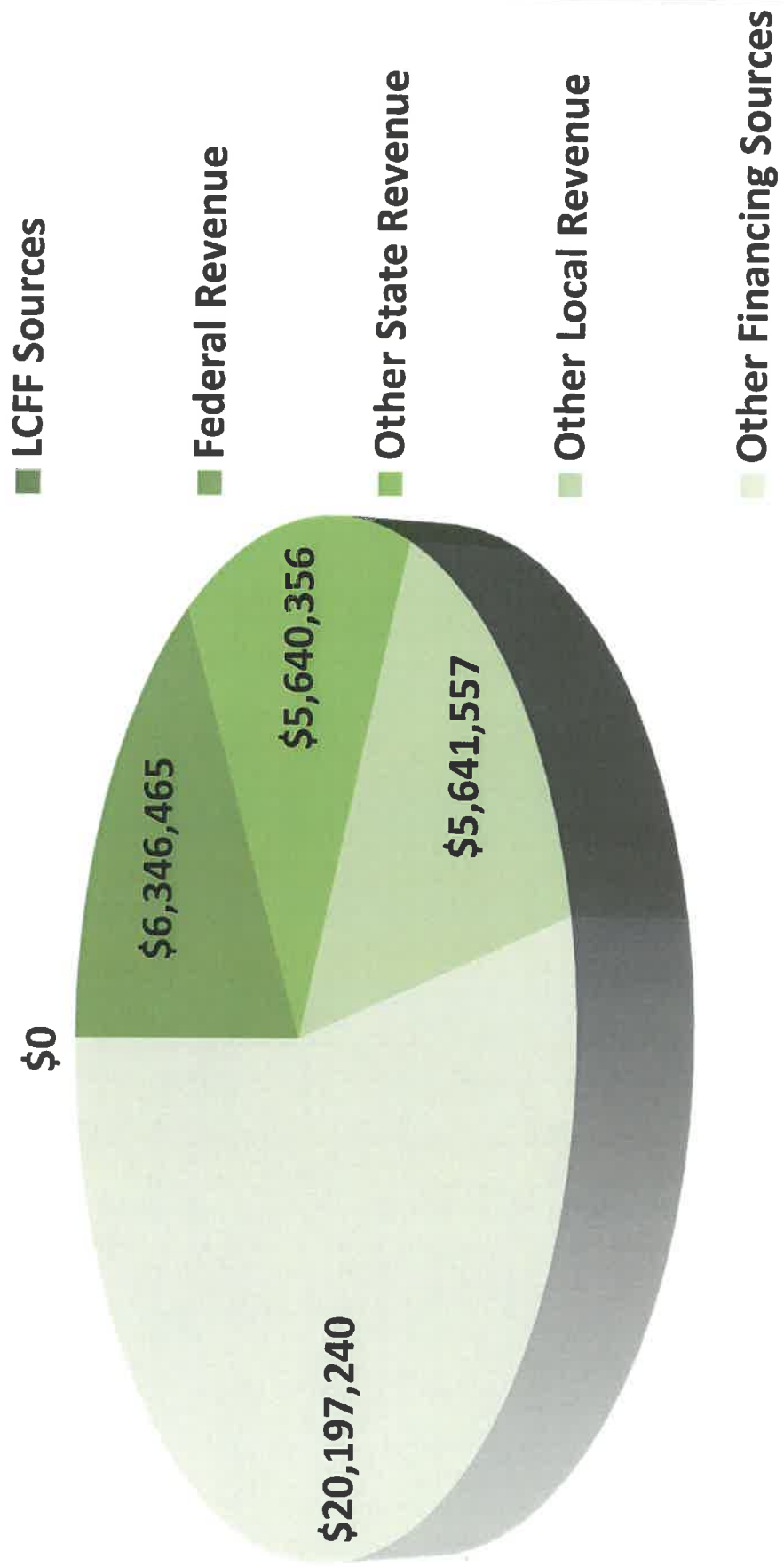
FY 2014-15 UNRESTRICTED GENERAL FUND REVENUES



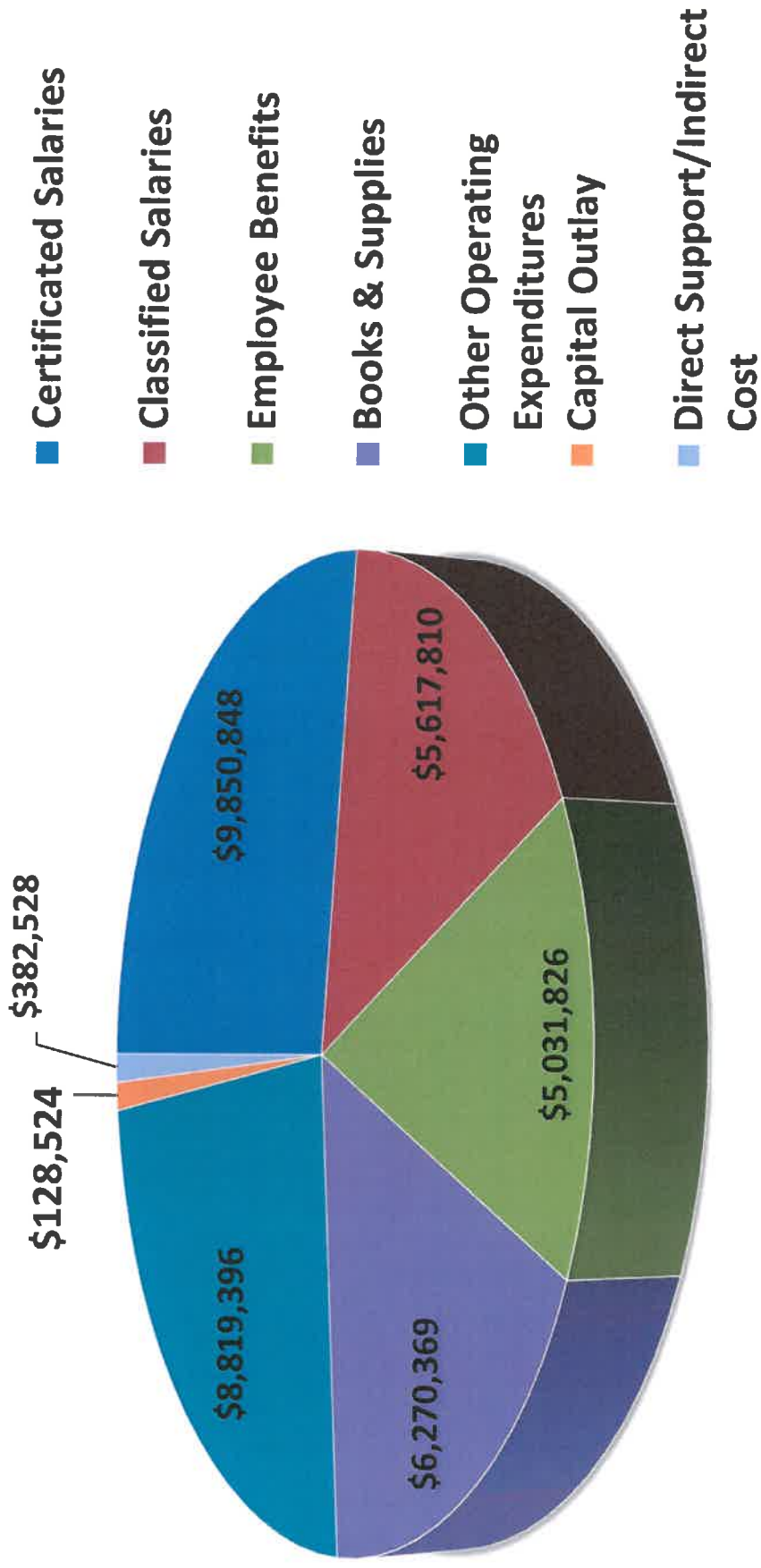
FY 2014-15 UNRESTRICTED GENERAL FUND EXPENDITURES



FY 2014-15 RESTRICTED GENERAL FUND REVENUES



FY 2014-15 RESTRICTED GENERAL FUND EXPENDITURES





Multi-Year Projection Budget Development

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	84,427,623.00	7.05%	90,380,203.00	7.11%	96,802,389.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,792,977.00	0.00%	1,792,977.00	0.00%	1,792,977.00
4. Other Local Revenues	8600-8799	1,618,229.00	0.00%	1,618,229.00	-77.72%	360,470.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,786,700.76	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(20,197,240.00)	18.28%	(23,888,477.00)	15.70%	(27,639,823.00)
6. Total (Sum lines A1 thru A5c)		69,428,289.76	0.68%	69,902,932.00	2.02%	71,316,013.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,174,958.00		34,858,457.00
b. Step & Column Adjustment				683,499.00		697,169.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,174,958.00	2.00%	34,858,457.00	2.00%	35,555,626.00
2. Classified Salaries						
a. Base Salaries				8,063,634.00		8,547,451.00
b. Step & Column Adjustment				161,272.00		170,949.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				322,545.00		299,160.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,063,634.00	6.00%	8,547,451.00	5.50%	9,017,560.00
3. Employee Benefits	3000-3999	13,974,188.00	7.09%	14,965,399.00	7.31%	16,059,440.00
4. Books and Supplies	4000-4999	2,457,668.66	2.00%	2,506,822.03	2.00%	2,556,958.47
5. Services and Other Operating Expenditures	5000-5999	5,543,984.34	2.00%	5,654,864.02	2.00%	5,767,961.30
6. Capital Outlay	6000-6999	3,596,571.00	-97.50%	89,869.00	0.00%	89,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	202,818.00	0.00%	202,818.00	0.00%	202,818.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(771,542.00)	0.00%	(771,542.00)	0.00%	(771,542.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,555,445.00	0.00%	4,555,445.00	-18.72%	3,702,541.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		71,797,725.00	-1.65%	70,609,583.05	2.23%	72,181,231.77
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,369,435.24)		(706,651.05)		(865,218.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,772,992.64		7,403,557.40		6,696,906.35
2. Ending Fund Balance (Sum lines C and D1)		7,403,557.40		6,696,906.35		5,831,687.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,244,275.07		3,257,227.33		3,334,059.30
2. Unassigned/Unappropriated	9790	4,134,282.33		3,414,679.02		2,472,628.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,403,557.40		6,696,906.35		5,831,687.58

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,244,275.07		3,257,227.33		3,334,059.30
c. Unassigned/Unappropriated	9790	4,134,282.33		3,414,679.02		2,472,628.28
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		7,378,557.40		6,671,906.35		5,806,687.58
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B2d represents the classified bargaining group's negotiated salary increase of 4% in 2015-16 and 3.5% in 2016-17.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,346,465.00	0.00%	6,346,465.00	0.00%	6,346,465.00
3. Other State Revenues	8300-8599	5,640,356.00	0.00%	5,640,356.00	0.00%	5,640,356.00
4. Other Local Revenues	8600-8799	5,641,557.00	0.00%	5,641,557.00	0.00%	5,641,557.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	20,197,240.00	18.28%	23,888,477.00	15.70%	27,639,823.00
6. Total (Sum lines A1 thru A5c)		37,825,618.00	9.76%	41,516,855.00	9.04%	45,268,201.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,850,847.56		10,047,863.56
b. Step & Column Adjustment				197,016.00		200,957.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,850,847.56	2.00%	10,047,863.56	2.00%	10,248,820.56
2. Classified Salaries						
a. Base Salaries				5,617,809.77		5,961,777.77
b. Step & Column Adjustment				114,656.00		116,949.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				229,312.00		212,687.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,617,809.77	6.12%	5,961,777.77	5.53%	6,291,413.77
3. Employee Benefits	3000-3999	5,031,826.00	15.44%	5,808,933.00	2.60%	5,959,926.00
4. Books and Supplies	4000-4999	6,270,369.70	2.00%	6,395,776.00	2.00%	6,523,691.00
5. Services and Other Operating Expenditures	5000-5999	8,819,396.15	2.00%	8,995,783.00	2.00%	9,175,699.00
6. Capital Outlay	6000-6999	372,000.00	0.00%	372,000.00	0.00%	372,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	382,528.00	0.00%	382,528.00	0.00%	382,528.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,344,777.18	4.46%	37,964,661.33	2.61%	38,954,078.33
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,480,840.82		3,552,193.67		6,314,122.67
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,631,887.61		5,112,728.43		8,664,922.10
2. Ending Fund Balance (Sum lines C and D1)		5,112,728.43		8,664,922.10		14,979,044.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,112,728.43		8,664,922.10		14,979,044.77
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		5,112,728.43		8,664,922.10		14,979,044.77
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B2d represents the classified bargaining group's negotiated salary increase of 4% in 2015-16 and 3.5% in 2016-17.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	84,427,623.00	7.05%	90,380,203.00	7.11%	96,802,389.00
2. Federal Revenues	8100-8299	6,346,465.00	0.00%	6,346,465.00	0.00%	6,346,465.00
3. Other State Revenues	8300-8599	7,433,333.00	0.00%	7,433,333.00	0.00%	7,433,333.00
4. Other Local Revenues	8600-8799	7,259,786.00	0.00%	7,259,786.00	-17.33%	6,002,027.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,786,700.76	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		107,253,907.76	3.88%	111,419,787.00	4.64%	116,584,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,025,805.56		44,906,320.56
b. Step & Column Adjustment				880,515.00		898,126.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,025,805.56	2.00%	44,906,320.56	2.00%	45,804,446.56
2. Classified Salaries						
a. Base Salaries				13,681,443.77		14,509,228.77
b. Step & Column Adjustment				275,928.00		287,898.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				551,857.00		511,847.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,681,443.77	6.05%	14,509,228.77	5.51%	15,308,973.77
3. Employee Benefits	3000-3999	19,006,014.00	9.30%	20,774,332.00	5.99%	22,019,366.00
4. Books and Supplies	4000-4999	8,728,038.36	2.00%	8,902,598.03	2.00%	9,080,649.47
5. Services and Other Operating Expenditures	5000-5999	14,363,380.49	2.00%	14,650,647.02	2.00%	14,943,660.30
6. Capital Outlay	6000-6999	3,968,571.00	-88.36%	461,869.00	0.00%	461,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	202,818.00	0.00%	202,818.00	0.00%	202,818.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(389,014.00)	0.00%	(389,014.00)	0.00%	(389,014.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,555,445.00	0.00%	4,555,445.00	-18.72%	3,702,541.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		108,142,502.18	0.40%	108,574,244.38	2.36%	111,135,310.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(888,594.42)		2,845,542.62		5,448,903.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,404,880.25		12,516,285.83		15,361,828.45
2. Ending Fund Balance (Sum lines C and D1)		12,516,285.83		15,361,828.45		20,810,732.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	5,112,728.43		8,664,922.10		14,979,044.77
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,244,275.07		3,257,227.33		3,334,059.30
2. Unassigned/Unappropriated	9790	4,134,282.33		3,414,679.02		2,472,628.28
f. Total Components of Ending Fund Balance		12,516,285.83		15,361,828.45		20,810,732.35
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,244,275.07		3,257,227.33		3,334,059.30
c. Unassigned/Unappropriated	9790	4,134,282.33		3,414,679.02		2,472,628.28
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		7,378,557.40		6,671,906.35		5,806,687.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.82%		6.15%		5.22%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		10,531.20		10,531.20		10,531.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		108,142,502.18		108,574,244.38		111,135,310.10
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		108,142,502.18		108,574,244.38		111,135,310.10
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,244,275.07		3,257,227.33		3,334,059.30
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,244,275.07		3,257,227.33		3,334,059.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Cashflow Chart

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	(257,669.00)	8,857,553.97	11,251,790.95	10,863,845.95	10,010,273.95	8,076,310.95	14,435,170.95	15,317,255.95
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment	3,104,095.00	3,104,095.00	8,725,798.00	5,587,371.00	5,587,371.00	8,725,798.00	5,587,371.00	5,587,371.00
Property Taxes	489,601.00	489,601.00				3,916,806.00		
Miscellaneous Funds								
Federal Revenue			2,221,263.00				634,647.00	1,586,616.00
Other State Revenue			185,833.00	669,000.00	669,000.00	669,000.00	1,895,500.00	214,080.00
Other Local Revenue			145,196.00	653,381.00	362,989.00	1,887,544.00	1,669,751.00	217,794.00
Interfund Transfers In	1,786,700.00							
All Other Financing Sources								
TOTAL RECEIPTS	5,380,396.00	3,593,696.00	11,278,090.00	6,909,752.00	6,619,360.00	15,199,148.00	9,787,269.00	7,605,861.00
C. DISBURSEMENTS								
Certificated Salaries	1,320,774.00	1,761,032.00	3,962,322.00	3,962,322.00	4,182,451.00	4,182,451.00	4,182,451.00	4,182,451.00
Classified Salaries	410,443.00	684,072.00	1,231,330.00	1,231,330.00	1,231,330.00	1,231,330.00	1,231,330.00	1,231,330.00
Employee Benefits	475,150.00	475,150.00	1,520,481.00	1,520,481.00	1,520,481.00	1,520,481.00	1,520,481.00	1,520,481.00
Books and Supplies	872,804.00	436,402.00	1,571,047.00	872,804.00	523,682.00	523,682.00	523,682.00	523,682.00
Services	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00
Capital Outlay	277,800.00	277,800.00	277,800.00	277,800.00	277,800.00	277,800.00	317,486.00	357,171.00
Other Outgo			2,277,723.00		154,532.00		25,210.00	9,667.00
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	4,461,515.00	4,739,000.00	11,945,247.00	8,969,281.00	8,994,820.00	8,840,288.00	8,905,184.00	8,929,316.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	1,281,664.05							
Accounts Receivable	15,624,971.19	3,806,450.00	279,212.00	2,374,831.00	441,497.00			
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	16,906,635.24	3,806,450.00	279,212.00	2,374,831.00	441,497.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	2,075,212.10	266,909.02						
Due To Other Funds								
Current Loans								
Unearned Revenues	1,168,874.28			1,168,874.00				
Deferred Inflows of Resources								
SUBTOTAL	3,244,086.38	266,909.02	0.00	1,168,874.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	13,662,548.86	3,539,540.98	279,212.00	1,205,957.00	441,497.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	9,115,222.97	2,394,236.98	(387,945.00)	(853,572.00)	(1,933,963.00)	6,358,860.00	882,085.00	(1,323,455.00)
F. ENDING CASH (A + E)	8,857,553.97	11,251,790.95	10,863,845.95	10,010,273.95	8,076,310.95	14,435,170.95	15,317,255.95	13,993,800.95
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH	13,993,800.95	14,489,115.95	16,243,704.95	13,609,911.95				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8,725,798.00	5,587,371.00	5,587,371.00	3,138,427.00	5,587,371.00		74,635,608.00	74,635,609.00
Property Taxes		3,916,806.00	489,601.00	489,601.00			9,792,016.00	9,792,014.00
Miscellaneous Funds							0.00	0.00
Federal Revenue				634,647.00	1,269,293.00		6,346,466.00	6,346,465.00
Other State Revenue	260,910.00	735,900.00	140,490.00		1,993,620.00		7,433,333.00	7,433,333.00
Other Local Revenue	217,794.00	217,794.00	798,576.00	362,989.00	725,979.00		7,259,787.00	7,259,786.00
Interfund Transfers In							1,786,700.00	1,786,700.76
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	9,204,502.00	10,457,871.00	7,016,038.00	4,625,664.00	9,576,263.00	0.00	107,253,910.00	107,253,907.76
C. DISBURSEMENTS								
Certificated Salaries	3,962,322.00	3,962,322.00	3,962,322.00	3,962,322.00	440,258.00		44,025,800.00	44,025,805.56
Classified Salaries	1,231,330.00	1,231,330.00	1,231,330.00	1,231,330.00	273,629.00		13,681,444.00	13,681,443.77
Employee Benefits	1,520,481.00	1,520,481.00	2,470,782.00	3,231,022.00	190,060.00		19,006,012.00	19,006,014.00
Books and Supplies	523,682.00	523,682.00	523,682.00	1,047,365.00	261,841.00		8,728,037.00	8,728,038.36
Services	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	1,108,853.00		14,363,381.00	14,363,380.49
Capital Outlay	357,171.00	357,171.00	357,171.00	357,171.00	198,429.00		3,968,570.00	3,968,571.00
Other Outgo	9,657.00	3,752.00		(389,014.00)			(186,206.00)	(186,196.00)
Interfund Transfers Out							4,555,446.00	4,555,445.00
All Other Financing Uses				0.00	2,277,723.00		0.00	0.00
TOTAL DISBURSEMENTS	8,709,187.00	8,703,282.00	9,649,831.00	10,544,740.00	4,750,793.00	0.00	108,142,484.00	108,142,502.18
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							1,281,664.05	
Accounts Receivable							15,624,971.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	16,906,635.05	
Liabilities and Deferred Inflows								
Accounts Payable							2,075,212.10	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							1,168,874.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	3,244,086.10	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS							0.00	
E. NET INCREASE/DECREASE (B - C + D)	495,315.00	1,754,589.00	(2,633,793.00)	(5,919,076.00)	4,825,470.00	0.00	12,773,974.95	(888,694.42)
F. ENDING CASH (A + E)	14,489,115.95	16,243,704.95	13,609,911.95	7,690,836.95				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							12,516,305.95	

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	7,690,835.95	9,075,111.95	10,335,426.95	11,537,183.95	12,490,368.95	10,788,849.95	17,821,260.95	19,595,506.95
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment	3,401,724.00	3,401,724.00	9,261,530.00	6,123,103.00	6,123,103.00	9,261,530.00	6,123,103.00	6,123,103.00
Property Taxes	489,601.00	489,601.00				3,916,806.00		
Miscellaneous Funds			2,221,263.00				634,647.00	1,586,616.00
Federal Revenue			185,833.00	669,000.00	669,000.00	669,000.00	1,895,500.00	214,080.00
Other State Revenue			145,198.00	653,381.00	362,989.00	1,887,544.00	1,669,751.00	217,794.00
Other Local Revenue				1,786,700.00				
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	3,891,325.00	3,891,325.00	11,813,822.00	9,232,184.00	7,155,092.00	15,734,880.00	10,323,001.00	8,141,593.00
C. DISBURSEMENTS								
Certificated Salaries	1,347,190.00	1,795,253.00	4,041,569.00	4,041,569.00	4,041,569.00	4,041,569.00	4,041,569.00	4,041,569.00
Classified Salaries	435,277.00	580,369.00	1,305,831.00	1,305,831.00	1,305,831.00	1,305,831.00	1,305,831.00	1,305,831.00
Employee Benefits	519,358.00	519,358.00	1,661,947.00	1,661,947.00	1,661,947.00	1,661,947.00	1,661,947.00	1,661,947.00
Books and Supplies	890,260.00	445,130.00	1,602,468.00	1,068,312.00	534,156.00	534,156.00	356,104.00	445,130.00
Services	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00
Capital Outlay	32,331.00	32,331.00	32,331.00	32,331.00	32,331.00	32,331.00	32,331.00	32,331.00
Other Outlay					154,142.00		24,338.00	8,113.00
Interfund Transfers Out			2,277,723.00					
All Other Financing Uses								
TOTAL DISBURSEMENTS	4,351,051.00	4,500,076.00	12,048,504.00	9,236,625.00	8,856,611.00	8,702,469.00	8,548,755.00	8,621,556.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	1,281,664.00							
Accounts Receivable	9,576,263.00	2,394,066.00	1,436,439.00	957,626.00				
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	10,857,927.00	6,069,795.00	1,436,439.00	957,626.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	2,473,070.00	525,000.00						
Due To Other Funds	2,277,723.00							
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	4,750,793.00	525,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	6,107,134.00	1,844,002.00	1,436,439.00	957,626.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	1,384,276.00	1,260,315.00	1,201,757.00	953,185.00	(1,701,519.00)	7,032,411.00	1,774,246.00	(479,963.00)
F. ENDING CASH (A + E)	9,075,111.95	10,335,426.95	11,537,183.95	12,490,368.95	10,788,849.95	17,821,260.95	19,595,506.95	19,115,543.95
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	ACTUALS THROUGH THE MONTH OF					June	Accruals	Adjustments	TOTAL	BUDGET
	March	April	May	June	(Enter Month Name)					
A. BEGINNING CASH	19,115,543.95	20,224,984.95	22,494,149.95	20,112,826.95						
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	9,251,530.00	6,123,103.00	6,123,103.00	3,138,427.00		6,123,103.00		80,588,186.00	80,588,189.00	
Property Taxes		3,916,806.00	489,601.00	489,601.00				9,792,016.00	9,792,014.00	
Miscellaneous Funds								0.00	0.00	
Federal Revenue	260,910.00	735,900.00	140,490.00	634,647.00		1,269,293.00		6,346,466.00	6,346,465.00	
Other State Revenue	217,794.00	217,794.00	798,576.00	362,989.00		1,993,620.00		7,433,333.00	7,433,333.00	
Other Local Revenue						725,979.00		7,259,787.00	7,259,786.00	
Interfund Transfers In								1,786,700.00	1,786,700.00	
All Other Financing Sources								0.00	0.00	
TOTAL RECEIPTS	9,740,234.00	10,993,603.00	7,551,770.00	4,625,664.00		10,111,995.00	0.00	113,206,488.00	113,206,487.00	
C. DISBURSEMENTS										
Certificated Salaries	4,041,569.00	4,041,569.00	4,041,569.00	4,490,632.00		898,126.00		44,906,322.00	44,906,321.00	
Classified Salaries	1,305,831.00	1,305,831.00	1,305,831.00	1,450,923.00		290,185.00		14,509,229.00	14,509,229.00	
Employee Benefits	1,661,947.00	1,661,947.00	2,700,663.00	3,531,636.00		207,743.00		20,774,334.00	20,774,332.00	
Books and Supplies	445,130.00	534,156.00	712,208.00	890,260.00		445,130.00		8,902,600.00	8,902,598.00	
Services	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00		1,130,030.00		14,649,650.00	14,650,647.00	
Capital Outlay	41,568.00	46,187.00	46,187.00	46,187.00		23,093.00		461,870.00	461,869.00	
Other Outgo	8,113.00	8,113.00		(389,014.00)				(186,195.00)	(186,196.00)	
Interfund Transfers Out								4,555,446.00	4,555,445.00	
All Other Financing Uses						2,277,723.00		0.00	0.00	
TOTAL DISBURSEMENTS	8,630,793.00	8,724,438.00	9,933,093.00	11,147,259.00		5,272,030.00	0.00	108,573,260.00	108,574,245.00	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury								1,281,664.00		
Accounts Receivable								9,576,262.00		
Due From Other Funds								0.00		
Stores								0.00		
Prepaid Expenditures								0.00		
Other Current Assets								0.00		
Deferred Outflows of Resources								0.00		
SUBTOTAL	0.00	0.00	0.00	0.00		0.00	0.00	10,857,926.00		
Liabilities and Deferred Inflows										
Accounts Payable								2,473,070.00		
Due To Other Funds								2,277,723.00		
Current Loans								0.00		
Unearned Revenues								0.00		
Deferred Inflows of Resources								0.00		
SUBTOTAL	0.00	0.00	0.00	0.00		0.00	0.00	4,750,793.00		
Nonoperating										
Suspense Clearing								0.00		
TOTAL BALANCE SHEET ITEMS								6,107,133.00		
E. NET INCREASE/DECREASE (B - C + D)	1,109,441.00	2,269,165.00	(2,381,323.00)	(6,521,595.00)		4,839,965.00	0.00	10,740,361.00	4,632,242.00	
F. ENDING CASH (A + E)	20,224,984.95	22,494,149.95	20,112,826.95	13,591,231.95						
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,431,196.95		



SACS REPORT

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	74,880,147.00	74,880,147.00	34,478,929.33	84,427,623.00	9,547,476.00	12.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,792,977.00	1,792,977.00	233,726.22	1,792,977.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,468,729.00	1,468,729.00	302,281.46	1,618,229.00	149,500.00	10.2%
5) TOTAL, REVENUES			78,141,853.00	78,141,853.00	35,014,937.01	87,838,829.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,249,024.00	33,249,024.00	9,093,694.20	34,174,958.00	(925,934.00)	-2.8%
2) Classified Salaries		2000-2999	7,069,484.00	7,069,484.00	2,403,751.58	8,063,634.00	(994,150.00)	-14.1%
3) Employee Benefits		3000-3999	13,466,377.00	13,466,377.00	3,990,120.61	13,974,188.00	(507,811.00)	-3.8%
4) Books and Supplies		4000-4999	2,280,258.00	2,280,258.00	582,383.45	2,457,668.66	(177,410.66)	-7.8%
5) Services and Other Operating Expenditures		5000-5999	4,866,272.00	4,866,272.00	1,744,483.26	5,543,984.34	(677,712.34)	-13.9%
6) Capital Outlay		6000-6999	116,364.00	116,364.00	3,242,399.96	3,596,571.00	(3,480,207.00)	-2990.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	66,489.00	66,489.00	11,192.58	202,818.00	(136,329.00)	-205.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(771,542.00)	(771,542.00)	0.00	(771,542.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			60,342,726.00	60,342,726.00	21,068,025.64	67,242,280.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,799,127.00	17,799,127.00	13,946,911.37	20,596,549.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,790,000.00	1,790,000.00	0.00	1,786,700.76	(3,299.24)	-0.2%
b) Transfers Out		7600-7629	4,555,445.00	4,555,445.00	0.00	4,555,445.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,139,424.00)	(13,139,424.00)	0.00	(20,197,240.00)	(7,057,816.00)	53.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,904,869.00)	(15,904,869.00)	0.00	(22,965,984.24)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,894,258.00	1,894,258.00	13,946,911.37	(2,369,435.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,100,626.09	5,100,626.09		9,772,992.64	4,672,366.55	91.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,100,626.09	5,100,626.09		9,772,992.64		
d) Other Restatements		9795	6,384.63	6,384.63		0.00	(6,384.63)	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,107,010.72	5,107,010.72		9,772,992.64		
2) Ending Balance, June 30 (E + F1e)			7,001,268.72	7,001,268.72		7,403,557.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,138,534.00	1,138,534.00		0.00		
Contract Negotiations	1100	9780	1,138,534.00					
Contract Negotiations	1100	9780		1,138,534.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,896,229.00	2,896,229.00		3,244,275.07		
Unassigned/Unappropriated Amount			2,941,505.72	2,941,505.72		4,134,282.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	59,524,189.00	59,524,189.00	17,375,769.48	62,081,902.00	2,557,713.00	4.3%
Education Protection Account State Aid - Current Year		8012	10,138,725.00	10,138,725.00	3,059,887.00	12,553,707.00	2,414,982.00	23.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	113,624.00	113,624.00	0.00	110,797.00	(2,827.00)	-2.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	626.27	626.00	626.00	New
County & District Taxes								
Secured Roll Taxes		8041	5,391,980.00	5,391,980.00	11,506,336.42	6,477,271.00	1,085,291.00	20.1%
Unsecured Roll Taxes		8042	456,964.00	456,964.00	0.00	449,894.00	(7,070.00)	-1.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	315,370.00	315,370.00	554,908.19	620,773.00	305,403.00	96.8%
Education Revenue Augmentation Fund (ERAF)		8045	1,720,130.00	1,720,130.00	1,981,401.97	2,132,653.00	412,523.00	24.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			77,660,982.00	77,660,982.00	34,478,929.33	84,427,623.00	6,766,641.00	8.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,780,835.00)	(2,780,835.00)	0.00	0.00	2,780,835.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			74,880,147.00	74,880,147.00	34,478,929.33	84,427,623.00	9,547,476.00	12.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	362,977.00	362,977.00	0.00	362,977.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,300,000.00	1,300,000.00	212,855.66	1,300,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	130,000.00	130,000.00	20,870.56	130,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,792,977.00	1,792,977.00	233,726.22	1,792,977.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,257,759.00	1,257,759.00	0.00	1,257,759.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	110,970.00	110,970.00	22,521.72	110,970.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	3,673.04	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	276,086.70	149,500.00	149,500.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,468,729.00	1,468,729.00	302,281.46	1,618,229.00	149,500.00	10.2%
TOTAL, REVENUES			78,141,853.00	78,141,853.00	35,014,937.01	87,838,829.00	9,696,976.00	12.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	28,239,986.00	28,239,986.00	7,625,061.05	29,036,200.00	(796,214.00)	-2.8%
Certificated Pupil Support Salaries		1200	867,330.00	867,330.00	236,128.04	867,330.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,141,708.00	4,141,708.00	1,232,505.11	4,271,428.00	(129,720.00)	-3.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,249,024.00	33,249,024.00	9,093,694.20	34,174,958.00	(925,934.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	136,156.00	136,156.00	24,520.91	147,006.00	(10,850.00)	-8.0%
Classified Support Salaries		2200	2,544,436.00	2,544,436.00	902,789.97	2,795,836.00	(251,400.00)	-9.9%
Classified Supervisors' and Administrators' Salaries		2300	828,520.00	828,520.00	335,903.06	1,136,520.00	(308,000.00)	-37.2%
Clerical, Technical and Office Salaries		2400	2,685,315.00	2,685,315.00	925,330.21	3,074,915.00	(389,600.00)	-14.5%
Other Classified Salaries		2900	875,057.00	875,057.00	215,207.43	909,357.00	(34,300.00)	-3.9%
TOTAL, CLASSIFIED SALARIES			7,069,484.00	7,069,484.00	2,403,751.58	8,063,634.00	(994,150.00)	-14.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,906,667.00	2,906,667.00	784,822.52	2,955,667.00	(49,000.00)	-1.7%
PERS		3201-3202	851,766.00	851,766.00	264,308.37	861,866.00	(10,100.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	979,336.00	979,336.00	304,399.46	1,075,286.00	(95,950.00)	-9.8%
Health and Welfare Benefits		3401-3402	6,483,781.00	6,483,781.00	1,761,796.10	6,735,781.00	(252,000.00)	-3.9%
Unemployment Insurance		3501-3502	37,646.00	37,646.00	6,012.73	37,786.00	(140.00)	-0.4%
Workers' Compensation		3601-3602	1,453,902.00	1,453,902.00	424,190.11	1,532,313.00	(78,411.00)	-5.4%
OPEB, Allocated		3701-3702	741,631.00	741,631.00	432,943.82	763,841.00	(22,210.00)	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,648.00	11,648.00	11,647.50	11,648.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,466,377.00	13,466,377.00	3,990,120.61	13,974,188.00	(507,811.00)	-3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,000.00	12,000.00	11,465.38	12,000.00	0.00	0.0%
Books and Other Reference Materials		4200	17,300.00	17,300.00	18,131.20	28,424.00	(11,124.00)	-64.3%
Materials and Supplies		4300	1,062,057.00	1,062,057.00	385,665.04	1,177,543.66	(115,486.66)	-10.9%
Noncapitalized Equipment		4400	1,188,901.00	1,188,901.00	167,121.83	1,239,701.00	(50,800.00)	-4.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,280,258.00	2,280,258.00	582,383.45	2,457,668.66	(177,410.66)	-7.8%
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	135,018.00	135,018.00	50,630.90	181,533.00	(46,515.00)	-34.5%
Dues and Memberships		5300	32,450.00	32,450.00	6,418.04	32,645.00	(195.00)	-0.6%
Insurance		5400-5450	875,000.00	875,000.00	933,165.00	935,000.00	(60,000.00)	-6.9%
Operations and Housekeeping Services		5500	948,462.00	948,462.00	188,553.44	1,182,087.00	(233,625.00)	-24.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	334,399.00	334,399.00	65,960.41	576,102.00	(241,703.00)	-72.3%
Transfers of Direct Costs		5710	36,450.00	36,450.00	0.00	36,450.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,709.00	50,709.00	0.00	48,709.00	2,000.00	3.9%
Professional/Consulting Services and Operating Expenditures		5800	1,998,736.00	1,998,736.00	475,356.87	2,094,210.34	(95,474.34)	-4.8%
Communications		5900	455,048.00	455,048.00	24,398.60	457,248.00	(2,200.00)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,866,272.00	4,866,272.00	1,744,483.26	5,543,984.34	(677,712.34)	-13.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	105.00	105.00	(105.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	116,364.00	116,364.00	3,242,294.96	3,596,466.00	(3,480,102.00)	-2990.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			116,364.00	116,364.00	3,242,399.96	3,596,571.00	(3,480,207.00)	-2990.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	23,989.00	23,989.00	0.00	23,989.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	42,500.00	42,500.00	0.00	42,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	11,192.58	136,329.00	(136,329.00)	New
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			66,489.00	66,489.00	11,192.58	202,818.00	(136,329.00)	-205.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(382,528.00)	(382,528.00)	0.00	(382,528.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(389,014.00)	(389,014.00)	0.00	(389,014.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(771,542.00)	(771,542.00)	0.00	(771,542.00)	0.00	0.0%
TOTAL, EXPENDITURES			60,342,726.00	60,342,726.00	21,068,025.64	67,242,280.00	(6,899,554.00)	-11.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	1,790,000.00	1,790,000.00	0.00	1,786,700.76	(3,299.24)	-0.2%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,790,000.00	1,790,000.00	0.00	1,786,700.76	(3,299.24)	-0.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,555,445.00	4,555,445.00	0.00	4,555,445.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,555,445.00	4,555,445.00	0.00	4,555,445.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(13,139,424.00)	(13,139,424.00)	0.00	(20,197,240.00)	(7,057,816.00)	53.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,139,424.00)	(13,139,424.00)	0.00	(20,197,240.00)	(7,057,816.00)	53.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(15,904,869.00)	(15,904,869.00)	0.00	(22,965,984.24)	(7,061,115.24)	44.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,780,835.00	2,780,835.00	0.00	0.00	(2,780,835.00)	-100.0%
2) Federal Revenue		8100-8299	4,768,485.00	4,768,485.00	1,207,911.49	6,346,465.00	1,577,980.00	33.1%
3) Other State Revenue		8300-8599	5,490,728.00	5,490,728.00	1,788,110.86	5,640,356.00	149,628.00	2.7%
4) Other Local Revenue		8600-8799	5,463,308.00	5,463,308.00	640,367.83	5,641,557.00	178,249.00	3.3%
5) TOTAL, REVENUES			18,503,356.00	18,503,356.00	3,636,390.18	17,628,378.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,452,294.00	9,452,294.00	2,778,898.88	9,850,847.56	(398,553.56)	-4.2%
2) Classified Salaries		2000-2999	5,168,959.00	5,168,959.00	1,586,484.79	5,617,809.77	(448,850.77)	-8.7%
3) Employee Benefits		3000-3999	4,730,300.00	4,730,300.00	1,409,766.78	5,031,826.00	(301,526.00)	-6.4%
4) Books and Supplies		4000-4999	2,730,775.00	2,730,775.00	769,262.58	6,270,369.70	(3,539,594.70)	-129.6%
5) Services and Other Operating Expenditures		5000-5999	8,521,924.00	8,521,924.00	1,097,546.59	8,819,396.15	(297,472.15)	-3.5%
6) Capital Outlay		6000-6999	656,000.00	656,000.00	0.00	372,000.00	284,000.00	43.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	382,528.00	382,528.00	0.00	382,528.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,642,780.00	31,642,780.00	7,641,959.62	36,344,777.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(13,139,424.00)	(13,139,424.00)	(4,005,569.44)	(18,716,399.18)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	13,139,424.00	13,139,424.00	0.00	20,197,240.00	7,057,816.00	53.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,139,424.00	13,139,424.00	0.00	20,197,240.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(4,005,569.44)	1,480,840.82		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,891,219.42	3,891,219.42		3,631,887.61	(259,331.81)	-6.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,891,219.42	3,891,219.42		3,631,887.61		
d) Other Restatements		9795	(0.30)	(0.30)		0.00	0.30	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,891,219.12	3,891,219.12		3,631,887.61		
2) Ending Balance, June 30 (E + F1e)			3,891,219.12	3,891,219.12		5,112,728.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			3,891,219.42	3,891,219.42		5,112,728.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.30)	(0.30)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	2,780,835.00	2,780,835.00	0.00	0.00	(2,780,835.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,780,835.00	2,780,835.00	0.00	0.00	(2,780,835.00)	-100.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,626,339.00	1,626,339.00	0.00	1,626,339.00	0.00	0.0%
Special Education Discretionary Grants		8182	251,254.00	251,254.00	142,444.00	253,578.00	2,324.00	0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,068,034.00	2,068,034.00	719,675.46	3,350,320.00	1,282,286.00	62.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	365,850.00	365,850.00	108,010.06	473,860.00	108,010.00	29.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	313,369.00	313,369.00	131,325.90	313,369.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	17,954.23	185,360.00	185,360.00	New
Other No Child Left Behind	3500-3699	8290	83,639.00	83,639.00	0.00	83,639.00	0.00	0.0%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	60,000.00	60,000.00	88,501.84	60,000.00	0.00	0.0%
All Other Federal Revenue								
TOTAL, FEDERAL REVENUE			4,768,485.00	4,768,485.00	1,207,911.49	6,346,465.00	1,577,980.00	33.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	330,000.00	330,000.00	229,276.11	330,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,916,035.00	1,916,035.00	1,206,554.21	1,916,035.00	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	12,542.56	12,542.00	12,542.00	New
California Clean Energy Jobs Act	6230	8590	503,791.00	503,791.00	0.00	503,791.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,881,900.00	1,881,900.00	0.00	1,881,900.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	859,002.00	859,002.00	339,737.98	996,088.00	137,086.00	16.0%
TOTAL, OTHER STATE REVENUE			5,490,728.00	5,490,728.00	1,788,110.86	5,640,356.00	149,628.00	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	215,146.00	215,146.00	0.00	215,146.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	18,229.17	23,955.00	23,955.00	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	5,248,162.00	5,248,162.00	622,138.66	5,402,456.00	154,294.00	2.9%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,463,308.00	5,463,308.00	640,367.83	5,641,557.00	178,249.00	3.3%
TOTAL, REVENUES			18,503,356.00	18,503,356.00	3,636,390.18	17,628,378.00	(874,978.00)	-4.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,522,100.00	7,522,100.00	2,191,954.82	7,865,353.05	(343,253.05)	-4.6%
Certificated Pupil Support Salaries		1200	1,363,064.00	1,363,064.00	351,247.30	1,375,436.00	(12,372.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	567,130.00	567,130.00	235,696.76	610,058.51	(42,928.51)	-7.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,452,294.00	9,452,294.00	2,778,898.88	9,850,847.56	(398,553.56)	-4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,177,652.00	2,177,652.00	487,246.69	2,128,290.00	49,362.00	2.3%
Classified Support Salaries		2200	1,877,582.00	1,877,582.00	758,630.14	2,194,417.00	(316,835.00)	-16.9%
Classified Supervisors' and Administrators' Salaries		2300	163,866.00	163,866.00	61,422.56	229,200.00	(65,334.00)	-39.9%
Clerical, Technical and Office Salaries		2400	523,968.00	523,968.00	194,658.78	640,011.77	(116,043.77)	-22.1%
Other Classified Salaries		2900	425,891.00	425,891.00	84,526.62	425,891.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,168,959.00	5,168,959.00	1,586,484.79	5,617,809.77	(448,850.77)	-8.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	763,554.00	763,554.00	228,810.76	810,454.00	(46,900.00)	-6.1%
PERS		3201-3202	598,963.00	598,963.00	174,979.48	621,241.00	(22,278.00)	-3.7%
OASDI/Medicare/Alternative		3301-3302	485,975.00	485,975.00	161,735.24	514,955.00	(28,980.00)	-6.0%
Health and Welfare Benefits		3401-3402	2,175,513.00	2,175,513.00	613,577.15	2,330,309.00	(154,796.00)	-7.1%
Unemployment Insurance		3501-3502	13,817.00	13,817.00	2,116.57	13,833.00	(16.00)	-0.1%
Workers' Compensation		3601-3602	493,904.00	493,904.00	162,820.26	523,958.00	(30,054.00)	-6.1%
OPEB, Allocated		3701-3702	198,574.00	198,574.00	65,727.32	217,076.00	(18,502.00)	-9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,730,300.00	4,730,300.00	1,409,766.78	5,031,826.00	(301,526.00)	-6.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	330,500.00	330,500.00	254,560.51	560,952.00	(230,452.00)	-69.7%
Books and Other Reference Materials		4200	178,000.00	178,000.00	182,042.92	578,850.76	(400,850.76)	-225.2%
Materials and Supplies		4300	1,929,912.00	1,929,912.00	224,328.69	4,146,088.04	(2,216,176.04)	-114.8%
Noncapitalized Equipment		4400	292,363.00	292,363.00	108,330.46	984,478.90	(692,115.90)	-236.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,730,775.00	2,730,775.00	769,262.58	6,270,369.70	(3,539,594.70)	-129.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,028,925.00	5,028,925.00	581,365.43	5,041,499.00	(12,574.00)	-0.3%
Travel and Conferences		5200	170,217.00	170,217.00	26,119.74	234,294.30	(64,077.30)	-37.6%
Dues and Memberships		5300	1,500.00	1,500.00	0.00	0.00	1,500.00	100.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,700.00	277,700.00	17,137.67	229,400.00	48,300.00	17.4%
Transfers of Direct Costs		5710	(36,450.00)	(36,450.00)	0.00	(36,450.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	39,200.00	39,200.00	0.00	20,117.11	19,082.89	48.7%
Professional/Consulting Services and Operating Expenditures		5800	3,031,327.00	3,031,327.00	469,824.40	3,317,280.74	(285,953.74)	-9.4%
Communications		5900	9,505.00	9,505.00	3,099.35	13,255.00	(3,750.00)	-39.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,521,924.00	8,521,924.00	1,097,546.59	8,819,396.15	(297,472.15)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	149,000.00	149,000.00	0.00	0.00	149,000.00	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	403,500.00	403,500.00	0.00	372,000.00	31,500.00	7.8%
Equipment Replacement		6500	103,500.00	103,500.00	0.00	0.00	103,500.00	100.0%
TOTAL, CAPITAL OUTLAY			656,000.00	656,000.00	0.00	372,000.00	284,000.00	43.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	382,528.00	382,528.00	0.00	382,528.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			382,528.00	382,528.00	0.00	382,528.00	0.00	0.0%
TOTAL, EXPENDITURES			31,642,780.00	31,642,780.00	7,641,959.62	36,344,777.18	(4,701,997.18)	-14.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	13,139,424.00	13,139,424.00	0.00	20,197,240.00	7,057,816.00	53.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			13,139,424.00	13,139,424.00	0.00	20,197,240.00	7,057,816.00	53.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,139,424.00	13,139,424.00	0.00	20,197,240.00	(7,057,816.00)	53.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	77,660,982.00	77,660,982.00	34,478,929.33	84,427,623.00	6,766,641.00	8.7%
2) Federal Revenue		8100-8299	4,768,485.00	4,768,485.00	1,207,911.49	6,346,465.00	1,577,980.00	33.1%
3) Other State Revenue		8300-8599	7,283,705.00	7,283,705.00	2,021,837.08	7,433,333.00	149,628.00	2.1%
4) Other Local Revenue		8600-8799	6,932,037.00	6,932,037.00	942,649.29	7,259,786.00	327,749.00	4.7%
5) TOTAL, REVENUES			96,645,209.00	96,645,209.00	38,651,327.19	105,467,207.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,701,318.00	42,701,318.00	11,872,593.08	44,025,805.56	(1,324,487.56)	-3.1%
2) Classified Salaries		2000-2999	12,238,443.00	12,238,443.00	3,990,236.37	13,681,443.77	(1,443,000.77)	-11.8%
3) Employee Benefits		3000-3999	18,196,677.00	18,196,677.00	5,399,887.39	19,006,014.00	(809,337.00)	-4.4%
4) Books and Supplies		4000-4999	5,011,033.00	5,011,033.00	1,351,646.03	8,728,038.36	(3,717,005.36)	-74.2%
5) Services and Other Operating Expenditures		5000-5999	13,388,196.00	13,388,196.00	2,842,029.85	14,363,380.49	(975,184.49)	-7.3%
6) Capital Outlay		6000-6999	772,364.00	772,364.00	3,242,399.96	3,968,571.00	(3,196,207.00)	-413.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	66,489.00	66,489.00	11,192.58	202,818.00	(136,329.00)	-205.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(389,014.00)	(389,014.00)	0.00	(389,014.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			91,985,506.00	91,985,506.00	28,709,985.26	103,587,057.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,659,703.00	4,659,703.00	9,941,341.93	1,880,149.82		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,790,000.00	1,790,000.00	0.00	1,786,700.76	(3,299.24)	-0.2%
b) Transfers Out		7600-7629	4,555,445.00	4,555,445.00	0.00	4,555,445.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,765,445.00)	(2,765,445.00)	0.00	(2,768,744.24)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,894,258.00	1,894,258.00	9,941,341.93	(888,594.42)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,991,845.51	8,991,845.51		13,404,880.25	4,413,034.74	49.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,991,845.51	8,991,845.51		13,404,880.25		
d) Other Restatements		9795	6,384.33	6,384.33		0.00	(6,384.33)	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,998,229.84	8,998,229.84		13,404,880.25		
2) Ending Balance, June 30 (E + F1e)			10,892,487.84	10,892,487.84		12,516,285.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
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	3,891,219.42	3,891,219.42		5,112,728.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,138,534.00	1,138,534.00		0.00		
Contract Negotiations	1100	9780	1,138,534.00					
Contract Negotiations	1100	9780		1,138,534.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,896,229.00	2,896,229.00		3,244,275.07		
Unassigned/Unappropriated Amount		9790	2,941,505.42	2,941,505.42		4,134,282.33		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	59,524,189.00	59,524,189.00	17,375,769.48	62,081,902.00	2,557,713.00	4.3%
Education Protection Account State Aid - Current Year		8012	10,138,725.00	10,138,725.00	3,059,887.00	12,553,707.00	2,414,982.00	23.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	113,624.00	113,624.00	0.00	110,797.00	(2,827.00)	-2.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	626.27	626.00	626.00	New
County & District Taxes								
Secured Roll Taxes		8041	5,391,980.00	5,391,980.00	11,506,336.42	6,477,271.00	1,085,291.00	20.1%
Unsecured Roll Taxes		8042	456,964.00	456,964.00	0.00	449,894.00	(7,070.00)	-1.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	315,370.00	315,370.00	554,908.19	620,773.00	305,403.00	96.8%
Education Revenue Augmentation Fund (ERAF)		8045	1,720,130.00	1,720,130.00	1,981,401.97	2,132,653.00	412,523.00	24.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			77,660,982.00	77,660,982.00	34,478,929.33	84,427,623.00	6,766,641.00	8.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,780,835.00)	(2,780,835.00)	0.00	0.00	2,780,835.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	2,780,835.00	2,780,835.00	0.00	0.00	(2,780,835.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			77,660,982.00	77,660,982.00	34,478,929.33	84,427,623.00	6,766,641.00	8.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,626,339.00	1,626,339.00	0.00	1,626,339.00	0.00	0.0%
Special Education Discretionary Grants		8182	251,254.00	251,254.00	142,444.00	253,578.00	2,324.00	0.9%
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	0.00	0.00	0.00	0.00	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	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,068,034.00	2,068,034.00	719,675.46	3,350,320.00	1,282,286.00	62.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	365,850.00	365,850.00	108,010.06	473,860.00	108,010.00	29.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	313,369.00	313,369.00	131,325.90	313,369.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	17,954.23	185,360.00	185,360.00	New
Other No Child Left Behind	3500-3699	8290	83,639.00	83,639.00	0.00	83,639.00	0.00	0.0%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	60,000.00	60,000.00	88,501.84	60,000.00	0.00	0.0%
All Other Federal Revenue			4,768,485.00	4,768,485.00	1,207,911.49	6,346,465.00	1,577,980.00	33.1%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	362,977.00	362,977.00	0.00	362,977.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,630,000.00	1,630,000.00	442,131.77	1,630,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,916,035.00	1,916,035.00	1,206,554.21	1,916,035.00	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	12,542.56	12,542.00	12,542.00	New
California Clean Energy Jobs Act	6230	8590	503,791.00	503,791.00	0.00	503,791.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,881,900.00	1,881,900.00	0.00	1,881,900.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	989,002.00	989,002.00	360,608.54	1,126,088.00	137,086.00	13.9%
TOTAL, OTHER STATE REVENUE			7,283,705.00	7,283,705.00	2,021,837.08	7,433,333.00	149,628.00	2.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,257,759.00	1,257,759.00	0.00	1,257,759.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	110,970.00	110,970.00	22,521.72	110,970.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	3,673.04	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	215,146.00	215,146.00	0.00	215,146.00	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%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	294,315.87	173,455.00	173,455.00	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	5,248,162.00	5,248,162.00	622,138.66	5,402,456.00	154,294.00	2.9%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,932,037.00	6,932,037.00	942,649.29	7,259,786.00	327,749.00	4.7%
TOTAL, REVENUES			96,645,209.00	96,645,209.00	38,651,327.19	105,467,207.00	8,821,998.00	9.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	35,762,086.00	35,762,086.00	9,817,015.87	36,901,553.05	(1,139,467.05)	-3.2%
Certificated Pupil Support Salaries		1200	2,230,394.00	2,230,394.00	587,375.34	2,242,766.00	(12,372.00)	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,708,838.00	4,708,838.00	1,468,201.87	4,881,486.51	(172,648.51)	-3.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,701,318.00	42,701,318.00	11,872,593.08	44,025,805.56	(1,324,487.56)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,313,808.00	2,313,808.00	511,767.60	2,275,296.00	38,512.00	1.7%
Classified Support Salaries		2200	4,422,018.00	4,422,018.00	1,661,420.11	4,990,253.00	(568,235.00)	-12.9%
Classified Supervisors' and Administrators' Salaries		2300	992,386.00	992,386.00	397,325.62	1,365,720.00	(373,334.00)	-37.6%
Clerical, Technical and Office Salaries		2400	3,209,283.00	3,209,283.00	1,119,988.99	3,714,926.77	(505,643.77)	-15.8%
Other Classified Salaries		2900	1,300,948.00	1,300,948.00	299,734.05	1,335,248.00	(34,300.00)	-2.6%
TOTAL, CLASSIFIED SALARIES			12,238,443.00	12,238,443.00	3,990,236.37	13,681,443.77	(1,443,000.77)	-11.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,670,221.00	3,670,221.00	1,013,633.28	3,766,121.00	(95,900.00)	-2.6%
PERS		3201-3202	1,450,729.00	1,450,729.00	439,287.85	1,483,107.00	(32,378.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	1,465,311.00	1,465,311.00	466,134.70	1,590,241.00	(124,930.00)	-8.5%
Health and Welfare Benefits		3401-3402	8,659,294.00	8,659,294.00	2,375,373.25	9,066,090.00	(406,796.00)	-4.7%
Unemployment Insurance		3501-3502	51,463.00	51,463.00	8,129.30	51,619.00	(156.00)	-0.3%
Workers' Compensation		3601-3602	1,947,806.00	1,947,806.00	587,010.37	2,056,271.00	(108,465.00)	-5.6%
OPEB, Allocated		3701-3702	940,205.00	940,205.00	498,671.14	980,917.00	(40,712.00)	-4.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,648.00	11,648.00	11,647.50	11,648.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,196,677.00	18,196,677.00	5,399,887.39	19,006,014.00	(809,337.00)	-4.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	342,500.00	342,500.00	266,025.89	572,952.00	(230,452.00)	-67.3%
Books and Other Reference Materials		4200	195,300.00	195,300.00	200,174.12	607,274.76	(411,974.76)	-210.9%
Materials and Supplies		4300	2,991,969.00	2,991,969.00	609,993.73	5,323,631.70	(2,331,662.70)	-77.9%
Noncapitalized Equipment		4400	1,481,264.00	1,481,264.00	275,452.29	2,224,179.90	(742,915.90)	-50.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,011,033.00	5,011,033.00	1,351,646.03	8,728,038.36	(3,717,005.36)	-74.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,028,925.00	5,028,925.00	581,365.43	5,041,499.00	(12,574.00)	-0.3%
Travel and Conferences		5200	305,235.00	305,235.00	76,750.64	415,827.30	(110,592.30)	-36.2%
Dues and Memberships		5300	33,950.00	33,950.00	6,418.04	32,645.00	1,305.00	3.8%
Insurance		5400-5450	875,000.00	875,000.00	933,165.00	935,000.00	(60,000.00)	-6.9%
Operations and Housekeeping Services		5500	948,462.00	948,462.00	188,553.44	1,182,087.00	(233,625.00)	-24.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	612,099.00	612,099.00	83,098.08	805,502.00	(193,403.00)	-31.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	89,909.00	89,909.00	0.00	68,826.11	21,082.89	23.4%
Professional/Consulting Services and Operating Expenditures		5800	5,030,063.00	5,030,063.00	945,181.27	5,411,491.08	(381,428.08)	-7.6%
Communications		5900	464,553.00	464,553.00	27,497.95	470,503.00	(5,950.00)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,388,196.00	13,388,196.00	2,842,029.85	14,363,380.49	(975,184.49)	-7.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	149,000.00	149,000.00	105.00	105.00	148,895.00	99.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	519,864.00	519,864.00	3,242,294.96	3,968,466.00	(3,448,602.00)	-663.4%
Equipment Replacement		6500	103,500.00	103,500.00	0.00	0.00	103,500.00	100.0%
TOTAL, CAPITAL OUTLAY			772,364.00	772,364.00	3,242,399.96	3,968,571.00	(3,196,207.00)	-413.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	23,989.00	23,989.00	0.00	23,989.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	42,500.00	42,500.00	0.00	42,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	11,192.58	136,329.00	(136,329.00)	New
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			66,489.00	66,489.00	11,192.58	202,818.00	(136,329.00)	-205.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(389,014.00)	(389,014.00)	0.00	(389,014.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(389,014.00)	(389,014.00)	0.00	(389,014.00)	0.00	0.0%
TOTAL, EXPENDITURES			91,985,506.00	91,985,506.00	28,709,985.26	103,587,057.18	(11,601,551.18)	-12.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	1,790,000.00	1,790,000.00	0.00	1,786,700.76	(3,299.24)	-0.2%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,790,000.00	1,790,000.00	0.00	1,786,700.76	(3,299.24)	-0.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,555,445.00	4,555,445.00	0.00	4,555,445.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,555,445.00	4,555,445.00	0.00	4,555,445.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,765,445.00)	(2,765,445.00)	0.00	(2,768,744.24)	3,299.24	0.1%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	300.00
5640	Medi-Cal Billing Option	106,727.78
6010	After School Education and Safety (ASES)	713,311.66
6230	California Clean Energy Jobs Act	507,118.32
6300	Lottery: Instructional Materials	170,730.09
7400	Quality Education Investment Act	0.74
7405	Common Core State Standards Implementat	0.97
9010	Other Restricted Local	3,614,538.87
Total, Restricted Balance		<u>5,112,728.43</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	425,125.00	425,125.00	23,209.88	501,437.00	76,312.00	18.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,601.00	201,601.00	200,963.85	223,304.00	21,703.00	10.8%
5) TOTAL, REVENUES			626,726.00	626,726.00	224,173.73	724,741.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,067,657.00	1,067,657.00	332,522.67	1,200,612.93	(132,955.93)	-12.5%
2) Classified Salaries		2000-2999	328,705.00	328,705.00	84,622.01	267,164.00	61,541.00	18.7%
3) Employee Benefits		3000-3999	292,239.00	292,239.00	111,598.90	303,702.00	(11,463.00)	-3.9%
4) Books and Supplies		4000-4999	177,226.00	177,226.00	60,115.45	204,681.07	(27,455.07)	-15.5%
5) Services and Other Operating Expenditures		5000-5999	208,842.00	208,842.00	74,130.71	227,848.00	(19,006.00)	-9.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,057.00	2,057.00	0.00	2,057.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,076,726.00	2,076,726.00	662,989.74	2,206,065.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,450,000.00)	(1,450,000.00)	(438,816.01)	(1,481,324.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,450,000.00	1,450,000.00	0.00	1,450,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(438,816.01)	(31,324.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,638,751.49	1,638,751.49		39,351.76	(1,599,399.73)	-97.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,638,751.49	1,638,751.49		39,351.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,638,751.49	1,638,751.49		39,351.76		
2) Ending Balance, June 30 (E + F1e)			1,638,751.49	1,638,751.49		8,027.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,295.56	8,295.56		8,027.35		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,630,455.93	1,630,455.93		0.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 First Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	30,415.00	30,415.00	12,194.46	33,351.00	2,936.00	9.7%
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	394,710.00	394,710.00	11,015.42	466,086.00	73,376.00	18.6%
TOTAL, FEDERAL REVENUE			425,125.00	425,125.00	23,209.88	501,437.00	76,312.00	18.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	120.56	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	145,591.00	145,591.00	76,742.66	154,750.00	9,159.00	6.3%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	56,010.00	56,010.00	124,100.63	68,554.00	12,544.00	22.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			201,601.00	201,601.00	200,963.85	223,304.00	21,703.00	10.8%
TOTAL, REVENUES			626,726.00	626,726.00	224,173.73	724,741.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	671,514.00	671,514.00	261,517.26	1,037,552.93	(366,038.93)	-54.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	396,143.00	396,143.00	71,005.41	163,060.00	233,063.00	58.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,067,657.00	1,067,657.00	332,522.67	1,200,612.93	(132,955.93)	-12.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	33,158.00	33,158.00	10,148.69	36,920.00	(3,762.00)	-11.3%
Classified Support Salaries		2200	82,933.00	82,933.00	32,462.57	99,302.00	(16,369.00)	-19.7%
Classified Supervisors' and Administrators' Salaries		2300	66,673.00	66,673.00	0.00	0.00	66,673.00	100.0%
Clerical, Technical and Office Salaries		2400	145,941.00	145,941.00	42,010.75	130,942.00	14,999.00	10.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			328,705.00	328,705.00	84,622.01	267,164.00	61,541.00	18.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,846.00	73,846.00	23,489.96	80,453.00	(6,607.00)	-8.9%
PERS		3201-3202	35,118.00	35,118.00	10,674.15	31,080.00	4,038.00	11.5%
OASDI/Medicare/Alternative		3301-3302	34,337.00	34,337.00	12,159.67	34,201.00	136.00	0.4%
Health and Welfare Benefits		3401-3402	90,733.00	90,733.00	42,841.82	99,833.00	(9,100.00)	-10.0%
Unemployment Insurance		3501-3502	552.00	552.00	205.66	558.00	(6.00)	-1.1%
Workers' Compensation		3601-3602	40,220.00	40,220.00	15,924.57	40,412.00	(192.00)	-0.5%
OPEB, Allocated		3701-3702	17,433.00	17,433.00	6,303.07	17,165.00	268.00	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			292,239.00	292,239.00	111,598.90	303,702.00	(11,463.00)	-3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	35,674.00	35,674.00	3,876.60	38,174.00	(2,500.00)	-7.0%
Books and Other Reference Materials		4200	21,675.00	21,675.00	7,931.61	18,925.00	2,750.00	12.7%
Materials and Supplies		4300	96,477.00	96,477.00	48,307.24	119,182.07	(22,705.07)	-23.5%
Noncapitalized Equipment		4400	23,400.00	23,400.00	0.00	28,400.00	(5,000.00)	-21.4%
TOTAL, BOOKS AND SUPPLIES			177,226.00	177,226.00	60,115.45	204,681.07	(27,455.07)	-15.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	13,940.00	13,940.00	810.79	13,986.00	(46.00)	-0.3%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,000.00	72,000.00	7,866.47	0.00	72,000.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	6,583.80	17,600.00	2,400.00	12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	3,000.00	0.00	9,000.00	(6,000.00)	-200.0%
Professional/Consulting Services and Operating Expenditures		5800	73,402.00	73,402.00	48,713.14	150,762.00	(77,360.00)	-105.4%
Communications		5900	24,000.00	24,000.00	10,156.51	34,000.00	(10,000.00)	-41.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,842.00	208,842.00	74,130.71	227,848.00	(19,006.00)	-9.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,057.00	2,057.00	0.00	2,057.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,057.00	2,057.00	0.00	2,057.00	0.00	0.0%
TOTAL, EXPENDITURES			2,076,726.00	2,076,726.00	662,989.74	2,206,065.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,450,000.00	1,450,000.00	0.00	1,450,000.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	8,027.35
Total, Restricted Balance		<u>8,027.35</u>

2014-15 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	191,629.00	191,629.00	99,159.00	191,629.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,381,648.00	1,381,648.00	644,879.00	1,381,648.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	(5.33)	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,633,277.00	1,633,277.00	744,032.67	1,633,277.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	394,598.00	394,598.00	110,957.00	394,598.00	0.00	0.0%
2) Classified Salaries		2000-2999	403,030.00	403,030.00	105,961.45	403,030.00	0.00	0.0%
3) Employee Benefits		3000-3999	377,442.00	377,442.00	98,436.39	370,442.00	7,000.00	1.9%
4) Books and Supplies		4000-4999	35,950.00	35,950.00	5,814.53	36,055.91	(105.91)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	62,750.00	62,750.00	14,912.10	69,750.00	(7,000.00)	-11.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	106,104.00	106,104.00	0.00	106,104.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,379,874.00	1,379,874.00	336,081.47	1,379,979.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			253,403.00	253,403.00	407,951.20	253,297.09		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			253,403.00	253,403.00	407,951.20	253,297.09		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	68,681.97	68,681.97	68,785.38	103.41	0.2%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				68,681.97	68,681.97	68,785.38		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				68,681.97	68,681.97	68,785.38		
2) Ending Balance, June 30 (E + F1e)				322,084.97	322,084.97	322,082.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	322,084.97	322,084.97	322,082.47		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

2014-15 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	191,629.00	191,629.00	99,159.00	191,629.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			191,629.00	191,629.00	99,159.00	191,629.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	1,372,398.00	1,372,398.00	642,550.00	1,372,398.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,250.00	9,250.00	2,329.00	9,250.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,381,648.00	1,381,648.00	644,879.00	1,381,648.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	0.00	0.00	(5.33)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Interagency Services		8677	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								
All Other Local Revenue		8699	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			60,000.00	60,000.00	(5.33)	60,000.00	0.00	0.0%
TOTAL, REVENUES			1,633,277.00	1,633,277.00	744,032.67	1,633,277.00		

2014-15 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	334,667.00	334,667.00	89,460.69	334,667.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	59,931.00	59,931.00	21,496.31	59,931.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			394,598.00	394,598.00	110,957.00	394,598.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	282,067.00	282,067.00	61,896.61	282,067.00	0.00	0.0%
Classified Support Salaries		2200	33,818.00	33,818.00	11,991.88	33,818.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	87,145.00	87,145.00	32,072.96	87,145.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			403,030.00	403,030.00	105,961.45	403,030.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,407.00	9,407.00	2,874.89	9,407.00	0.00	0.0%
PERS		3201-3202	76,084.00	76,084.00	20,236.63	76,084.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	46,653.00	46,653.00	13,216.27	46,653.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	206,707.00	206,707.00	50,891.35	199,707.00	7,000.00	3.4%
Unemployment Insurance		3501-3502	362.00	362.00	101.61	362.00	0.00	0.0%
Workers' Compensation		3601-3602	26,850.00	26,850.00	7,863.01	26,850.00	0.00	0.0%
OPEB, Allocated		3701-3702	11,379.00	11,379.00	3,252.63	11,379.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			377,442.00	377,442.00	98,436.39	370,442.00	7,000.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	35,950.00	35,950.00	5,814.53	36,055.91	(105.91)	-0.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,950.00	35,950.00	5,814.53	36,055.91	(105.91)	-0.3%

2014-15 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,500.00	5,500.00	0.00	5,500.00	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	17,750.00	17,750.00	26.60	17,750.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,000.00	8,000.00	517.70	8,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,000.00	21,000.00	14,260.00	28,000.00	(7,000.00)	-33.3%
Communications		5900	500.00	500.00	107.80	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,750.00	62,750.00	14,912.10	69,750.00	(7,000.00)	-11.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	106,104.00	106,104.00	0.00	106,104.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,104.00	106,104.00	0.00	106,104.00	0.00	0.0%
TOTAL, EXPENDITURES			1,379,874.00	1,379,874.00	336,081.47	1,379,979.91		

2014-15 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
6105	Child Development: California State Preschool Program	253,403.00
6130	Child Development: Center-Based Reserve Account	67,800.41
9010	Other Restricted Local	879.06
Total, Restricted Balance		<u>322,082.47</u>

2014-15 First Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,850,000.00	4,850,000.00	221,929.25	4,917,746.00	67,746.00	1.4%
3) Other State Revenue		8300-8599	370,000.00	370,000.00	(1,591.13)	370,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	425,644.00	425,644.00	(11.64)	416,000.00	(9,644.00)	-2.3%
5) TOTAL, REVENUES			5,645,644.00	5,645,644.00	220,326.48	5,703,746.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,971.00	28,971.00	0.00	13,327.00	15,644.00	54.0%
2) Classified Salaries		2000-2999	1,897,372.00	1,897,372.00	522,943.85	1,906,934.40	(9,562.40)	-0.5%
3) Employee Benefits		3000-3999	681,040.00	681,040.00	193,883.37	681,040.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,383,102.00	2,383,102.00	612,733.03	2,984,102.00	(601,000.00)	-25.2%
5) Services and Other Operating Expenditures		5000-5999	129,141.00	129,141.00	44,513.54	340,223.96	(211,082.96)	-163.5%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	40,496.83	235,000.00	(85,000.00)	-56.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	280,853.00	280,853.00	0.00	280,853.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,550,479.00	5,550,479.00	1,414,570.62	6,441,480.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,165.00	95,165.00	(1,194,244.14)	(737,734.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,165.00	95,165.00	(1,194,244.14)	(737,734.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,247,643.16	1,247,643.16		1,488,056.90	240,413.74	19.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,247,643.16	1,247,643.16		1,488,056.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,247,643.16	1,247,643.16		1,488,056.90		
2) Ending Balance, June 30 (E + F1e)			1,342,808.16	1,342,808.16		750,322.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	1,342,808.16	1,342,808.16		750,322.54		
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		

2014-15 First Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,850,000.00	4,850,000.00	221,929.25	4,850,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	67,746.00	67,746.00	New
TOTAL, FEDERAL REVENUE			4,850,000.00	4,850,000.00	221,929.25	4,917,746.00	67,746.00	1.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	370,000.00	370,000.00	(1,591.13)	370,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			370,000.00	370,000.00	(1,591.13)	370,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	350,000.00	350,000.00	(14,065.00)	350,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	(145.98)	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	74,644.00	74,644.00	14,199.34	65,000.00	(9,644.00)	-12.9%
TOTAL, OTHER LOCAL REVENUE			425,644.00	425,644.00	(11.64)	416,000.00	(9,644.00)	-2.3%
TOTAL, REVENUES			5,645,644.00	5,645,644.00	220,326.48	5,703,746.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	28,971.00	28,971.00	0.00	13,327.00	15,644.00	54.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,971.00	28,971.00	0.00	13,327.00	15,644.00	54.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,556,303.00	1,556,303.00	409,419.28	1,556,303.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	246,690.00	246,690.00	88,607.40	256,252.40	(9,562.40)	-3.9%
Clerical, Technical and Office Salaries		2400	94,379.00	94,379.00	24,917.17	94,379.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,897,372.00	1,897,372.00	522,943.85	1,906,934.40	(9,562.40)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	296.00	296.00	0.00	296.00	0.00	0.0%
PERS		3201-3202	179,464.00	179,464.00	51,468.62	179,464.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	129,495.00	129,495.00	39,185.04	129,495.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	278,471.00	278,471.00	75,207.77	278,471.00	0.00	0.0%
Unemployment Insurance		3501-3502	894.00	894.00	257.50	894.00	0.00	0.0%
Workers' Compensation		3601-3602	65,646.00	65,646.00	19,941.36	65,646.00	0.00	0.0%
OPEB, Allocated		3701-3702	26,774.00	26,774.00	7,843.08	26,774.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			681,040.00	681,040.00	193,883.37	681,040.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	77,000.00	77,000.00	36,192.72	202,500.00	(125,500.00)	-163.0%
Noncapitalized Equipment		4400	42,000.00	42,000.00	9,090.93	62,000.00	(20,000.00)	-47.6%
Food		4700	2,264,102.00	2,264,102.00	567,449.38	2,719,602.00	(455,500.00)	-20.1%
TOTAL, BOOKS AND SUPPLIES			2,383,102.00	2,383,102.00	612,733.03	2,984,102.00	(601,000.00)	-25.2%

2014-15 First Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	12,000.00	12,000.00	516.36	56,000.00	(44,000.00)	-366.7%
Dues and Memberships		5300	2,500.00	2,500.00	1,157.25	6,500.00	(4,000.00)	-160.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,500.00	-42,500.00	0.00	42,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	10,661.49	98,500.00	(48,500.00)	-97.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(102,909.00)	(102,909.00)	0.00	(87,826.11)	(15,082.89)	14.7%
Professional/Consulting Services and Operating Expenditures		5800	118,750.00	118,750.00	26,992.01	218,250.07	(99,500.07)	-83.8%
Communications		5900	6,300.00	6,300.00	5,186.43	6,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			129,141.00	129,141.00	44,513.54	340,223.96	(211,082.98)	-163.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	37,614.82	135,000.00	(60,000.00)	-80.0%
Equipment Replacement		6500	75,000.00	75,000.00	2,882.01	100,000.00	(25,000.00)	-33.3%
TOTAL, CAPITAL OUTLAY			150,000.00	150,000.00	40,496.83	235,000.00	(85,000.00)	-56.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	280,853.00	280,853.00	0.00	280,853.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			280,853.00	280,853.00	0.00	280,853.00	0.00	0.0%
TOTAL, EXPENDITURES			5,550,479.00	5,550,479.00	1,414,570.62	6,441,480.36		

2014-15 First Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		