



PITTSBURG UNIFIED SCHOOL DISTRICT

FOOTBALL



2014-2015
BVAL CHAMPIONS

GIRLS BASKETBALL



BOYS SOCCER



DISTRICT
SECOND INTERIM
BUDGET REPORT
FISCAL YEAR
2014-2015

March 11, 2015



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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



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. Duane Smith	2014 – 2018
Mr. Joe Arenivar	2014 – 2018
Dr. Laura H. Canciamilla	2012 – 2016
Mr. George H. Miller	2012 – 2016
Mr. De'shawm Woolridge	2014 – 2018
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 Portis, 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 Budget Message

Governor Edmund G. Brown Jr. continues his commitment to fiscal discipline and to the Local Control Funding Formula (LCFF) in the January budget message. Approximately \$4 billion of his proposal is an ongoing commitment to provide LCFF gap funding.

The Pittsburg Local Accountability Plan has been adjusted to reflect the 2014-15 State adopted budget to expand services to students. We are implementing program opportunities including extended summer learning programs for students with the greatest needs.

We are moving forward with a Visioning Plan to take Pittsburg High School into the future and offer options to prepare students for careers and post-secondary education.

The planning and design of projects under Measure L and N continue for Parkside Elementary School and Willow Cove Elementary School respectively.

The next step in the budget cycle is the Governor's May Revised budget message and budget development.

Respectfully,

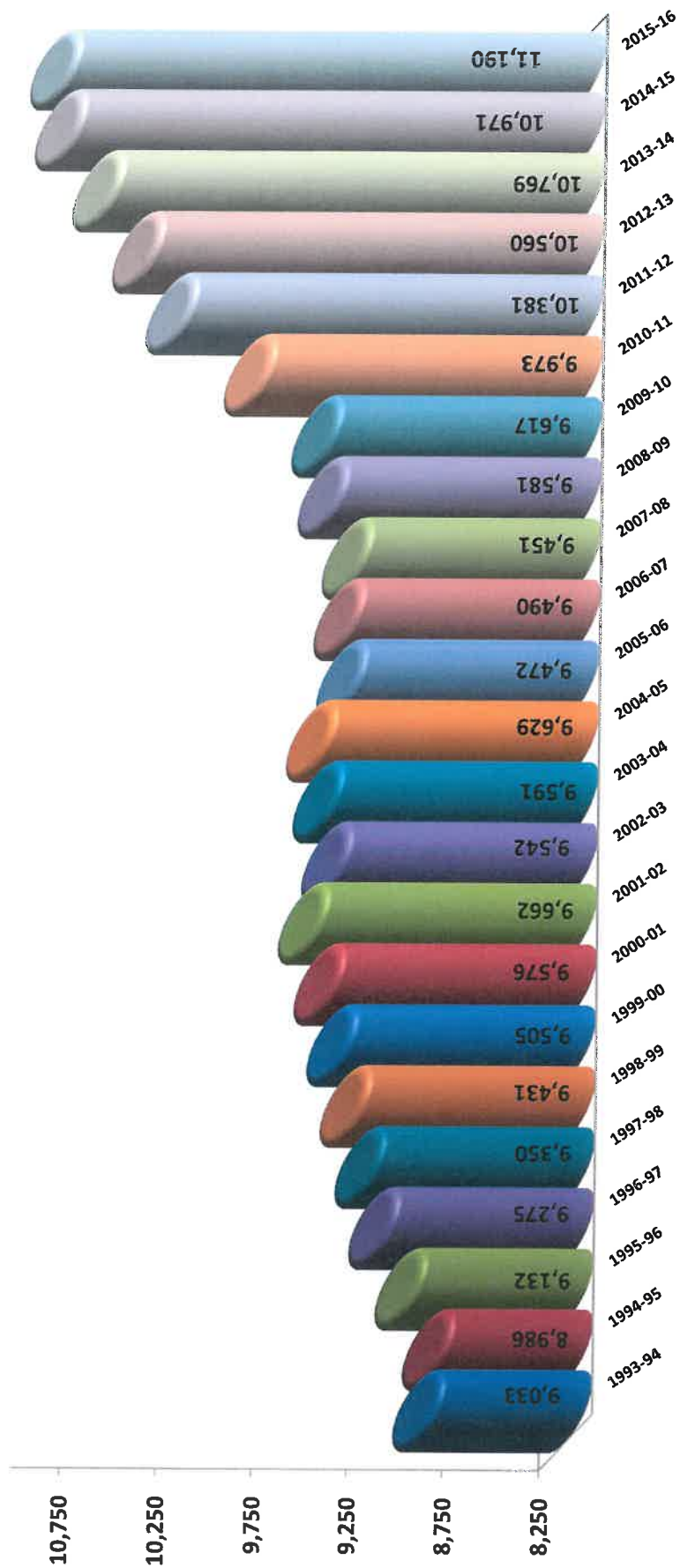
Janet Schulze
Superintendent



PITTSBURG UNIFIED SCHOOL DISTRICT

Enrollment Time Series

**PITTSBURG UNIFIED SCHOOL DISTRICT
SUMMARY OF ENROLLMENT
1993-2016**



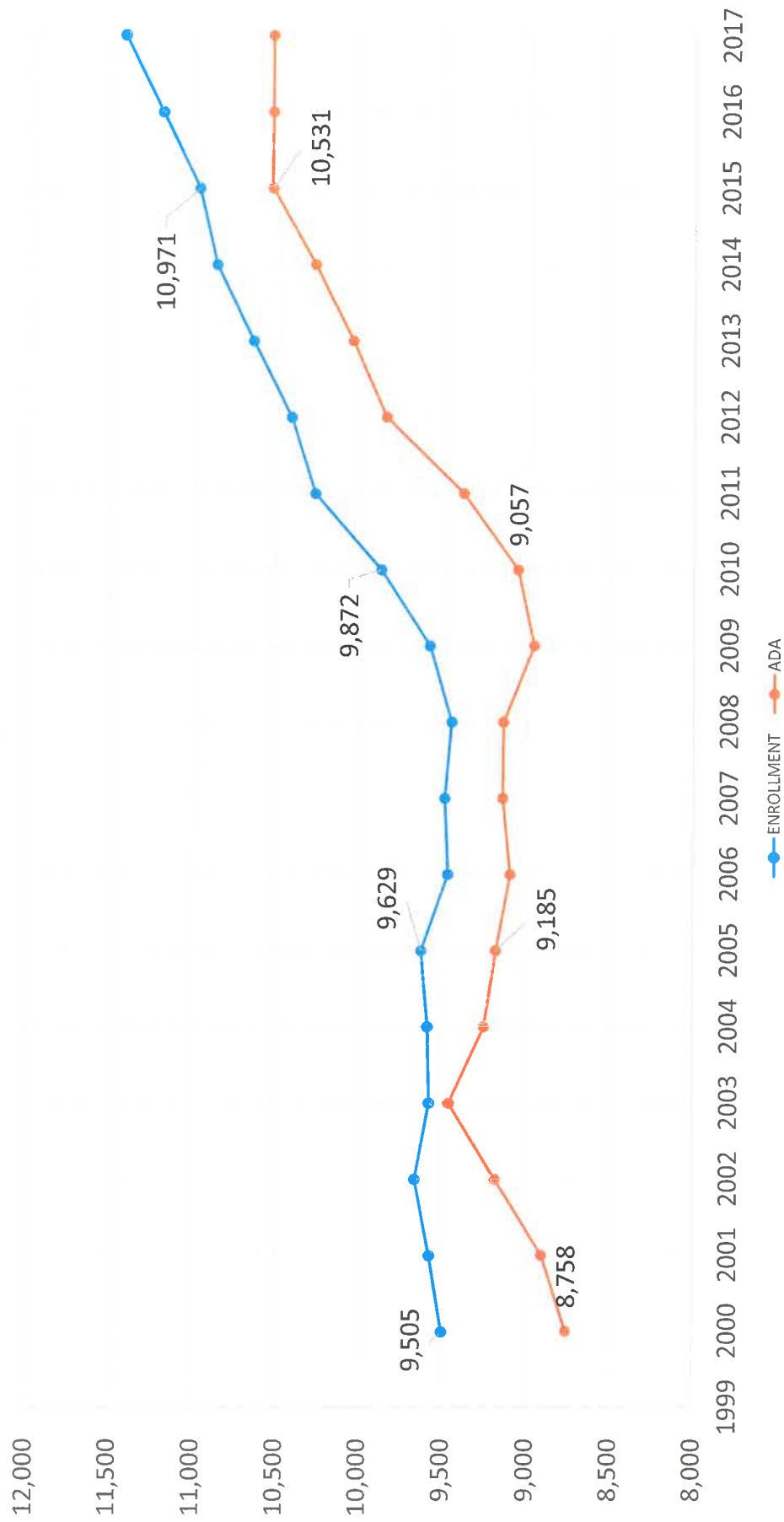
Pittsburg Unified School District (Pitts15Cnsv) (DU Scn 2015) October CBEST

Grade	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TransK	0	81	109	176	175	178	181	183	179	176	174	170	167	168
K	885	657	807	799	868	881	894	904	888	874	860	844	828	834
1	804	904	740	842	842	922	937	948	949	934	918	901	884	890
2	826	789	914	725	833	844	925	937	944	947	931	914	897	902
3	783	819	791	899	716	833	846	924	933	942	944	926	909	913
4	872	779	833	810	904	728	846	859	927	937	945	946	928	930
5	777	865	780	839	811	910	736	851	860	928	938	945	945	943
6	787	751	838	793	825	802	897	724	841	846	916	925	931	944
7	763	789	749	861	794	832	810	904	726	843	848	917	926	944
8	717	761	781	748	841	781	818	798	895	720	834	839	907	926
9	767	793	796	880	800	897	842	879	852	957	769	888	897	980
10	715	758	772	783	855	783	879	824	853	828	932	747	863	887
11	629	718	729	715	749	823	755	846	787	815	791	888	712	837
12	648	633	704	715	695	731	804	735	819	764	790	766	858	694
Subtotals:	6,970	10,007	10,343	10,595	10,708	10,945	11,170	11,316	11,463	11,511	11,500	11,616	11,852	11,792
Pct Chg:		1.2%	2.4%	2.3%	1.2%	2.2%	2.1%	1.3%	1.2%	0.5%	0.7%	0.2%	0.3%	1.2%
SDC:	298	317	302	318	310	312	316	318	321	324	324	324	326	331
Totals:	10,271	10,414	10,645	10,903	11,018	11,257	11,486	11,634	11,774	11,835	11,914	11,940	11,978	12,123



Average Daily Attendance

Enrollment and ADA - Average Daily Attendance





PITTSBURG UNIFIED SCHOOL DISTRICT

Financial Projection Dashboard

SSC School District and Charter School Financial Projection Dashboard 2015-16 Governor's Proposed State Budget

This version of SSC's Financial Projection Dashboard is based on the 2015-16 Governor's Proposed 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
2014-15 Initial Grants	\$7,011	\$7,116	\$7,328	\$8,491
COLA at 1.58%	\$111	\$112	\$116	\$134
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$741	-	-	\$224
2015-16 Adjusted Base Grants	\$7,863	\$7,228	\$7,444	\$8,849

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

LCFF DARTBOARD FACTORS						
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	-	-
SSC LCFF Gap Funding Percentage	29.15%	32.19%	11.00%	12.82%	-	-

PLANNING FACTORS							
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
Statutory COLA	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%	
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%	
California CPI	1.80%	2.10%	2.50%	2.90%	2.80%	2.50%	
California Lottery ³	Base	\$128	\$128	\$128	\$128	\$128	
	Proposition 20	\$34	\$34	\$34	\$34	\$34	
Interest Rate for Ten-Year Treasuries	2.20%	2.50%	2.80%	3.00%	3.10%	2.90%	
CalPERS Employer Rate	11.771%	12.60%	15.00%	16.60%	18.20%	19.90%	
CalSTRS Employer Rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	

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—multiplied by 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.



LOCAL CONTROL FUNDING FORMULA

Projection Title: **PUSD 2ND 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%	29.15%	32.19%	23.71%
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>		11.75%	28.06%	32.19%	23.71%
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:

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
 PUSD 2ND INTERIM

Pittsburg Unified

District

Enter CDS Code:	Enter Date:
61788	03/07/15

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

2012-13 REVENUE LIMIT DATA

Source: CDE 2012-13 Annual Exhibit

Line	CDE Exhibit	School District	Annual Certific.	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	6,709.09		6,709.09
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	176.36		176.36
A-3	Sch District Revenue Limit	Revenue Limit ADA	10,081.13		10,081.13
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-		-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-		-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-		-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-		-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-		-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology	-		-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	69,413,116		69,413,116
D-1	Sch District Revenue Limit	Unemployment Insurance	651,884		651,884
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-		-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-		-
D-4	Sch District Revenue Limit	PERS Adjustment	120,667		120,667
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-		-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-		-
E-1	Sch District Revenue Limit	Total Revenue Limit	54,484,644		54,484,644
E-2	Sch District Revenue Limit	Local Revenue	7,419,607		7,419,607
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-		-
Necessary Small Schools					
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	176.36		176.36
D-3	Sch District ADA	Funded NSS ADA	-		-
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	-		-
Charter School All Types					
A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA	-		-
Charter School - COE, EHS & SBC					
A-13	Charter Block Grant	Total General Purpose Entitlement	-		-
B-5 EHS	Charter Block Grant	Adjusted Total	-		-
B-3 COE		In Lieu of Property Taxes	-		-
Charter School - Unified					
D-1	Charter Block Grant	Total General Purpose Entitlement	-		-
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-		-
State Aid for Revenue Limit/Charter General Purpose Block Grant					
					47,065,037

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

Pittsburg Unified - PUSD 2ND INTERIM

3/7/15

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.85%	2.19%	2.14%
GAP Funding rate	12.00%	29.15%	32.19%	23.71%
Estimated Property Taxes (with RDA)	8,476,632	9,792,014	9,792,014	9,792,014
Less In-Lieu transfer	\$ (144,389)	\$ (172,431)	\$ (169,134)	\$ (165,898)
Total Local Revenue	\$ 8,332,243	\$ 9,619,583	\$ 9,622,880	\$ 9,626,116
Statewide 90th percentile rate	\$ 12,921.15	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	District Enrollment	COE Enrollment	Total Enrollment	District Unduplicated Pupil Count	COE Unduplicated Pupil Count	Total Unduplicated Pupil Count
2013-14	10,769		10,769	9,324		9,324
2014-15	10,970		10,970	9,480		9,480
2015-16	11,189		11,189	9,670		9,670
2016-17	11,413		11,413	9,863		9,863
2017-18	11,413		11,413	9,863		9,863

	Straight Unduplicated Pupil Percentage	Unduplicated Pupil Percentage (%)	
2013-14	86.5819%	86.5819%	1 yr average
2014-15	86.4175%	86.4989%	2 yr modified average
2015-16		86.4713%	3 yr modified average
2016-17		86.4198%	3 yr rolling avg
2017-18		86.4202%	3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

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

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

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades TK-3		3,249.80	3,312.12	3,365.31	3,432.62	3,501.27
Grades 4-6	P-2	2,355.58	2,438.55	2,394.78	2,442.68	2,491.53
Grades 7-8	(Annual for SDC ext. year)	1,520.36	1,501.10	1,590.91	1,622.73	1,655.18
Grades 9-12		2,918.88	2,982.33	3,144.34	3,207.23	3,271.37
Ungraded (enter here OR in spans above)						

NPS, NPS-LCI, CDS:

TK-3		7.17	7.17	7.17	7.17
4-6	Annual	9.06	9.06	9.06	9.06
7-8		2.69	2.69	2.69	2.69
9-12		16.94	16.94	16.94	16.94

COE operated (Community School, Special Ed):

TK-3		16.23	16.23	16.23	16.23
4-6	P-2 / Annual	13.59	13.59	13.59	13.59
7-8		0.88	0.88	0.88	0.88
9-12		14.40	14.40	14.40	14.40

TOTAL 10,315.06 10,576.30 10,786.21 11,000.31

CHARTER ADA ADJUSTMENT

ADA transfer from District to Charter between FY	2013-14	2014-15	2015-16	2016-17
Grades TK-3				
Grades 4-6	1.02			
Grades 7-8	1.06			
Grades 9-12				
	2.08	-	-	-

ADA transfer from Charter to District between FY

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

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

2.08 - - -

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2015-16**

Pittsburg Unified - PUSD 2ND INTERIM

3/7/15

TK-3 Class Size Average - Adequate Progress Determination

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

The calculator tab uses this first section to note if all of the district's schools meet adequate progress. The green section allows a district to have a record for each site, up to 30 sites.

Districts must either meet the alternatively bargained ratio,
OR make satisfactory progress towards 24:1, at EACH SCHOOL SITE
If the District doesn't meet either target it will NOT receive the TK-3 grade-span adjustment and associated supplemental and concentration grant funding. This also results in less Gap funding in the current year and a lower amount for prior year gap x ADA in out-years.

	2012-13	2013-14	2014-15	2015-16	2016-17
Target class size		24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise
Current		12.00%	29.15%	32.19%	23.71%
May Revise		11.75%	28.06%	32.19%	23.71%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

1 TK-3 Class Size - Progress toward target

	School Site				
	2012-13	2013-14	2014-15	2015-16	2016-17
Class Size Average in grades TK-3 by School Site					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

2 TK-3 Class Size - Progress toward target

	School Site				
	2012-13	2013-14	2014-15	2015-16	2016-17
Class Size Average in grades TK-3 by School Site					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

Pittsburg Unified - PUSD 2ND INTERIM

CHARTER IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues included in Property Taxes as listed on the District MYP Data tab

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property taxes per ADA x Charter ADA
2. LCFF funding per ADA x Charter ADA (Usually applicable to Basic Aid Districts)

For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu of property tax is on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.

1. Property taxes per ADA x Charter ADA
- 3a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)
- 3b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2013-14	2014-15	2015-16	2016-17
Local Property Taxes	\$ 8,476,632	\$ 9,792,014	\$ 9,792,014	\$ 9,792,014
Less: RDA incl. in Prop. Taxes	\$ 7,464	\$ -	\$ -	\$ -
Local Property Taxes less RDA	\$ 8,469,168	\$ 9,792,014	\$ 9,792,014	\$ 9,792,014
District LCFF ADA	10,315.06	10,576.30	10,786.21	11,000.31
Total Charter LCFF ADA	178.91	189.58	189.58	189.58
Total LCFF ADA	10,493.97	10,765.88	10,975.79	10,975.79
Property Taxes per ADA	\$ 807.05	\$ 909.54	\$ 892.15	\$ 892.15
Total Funded by Property Taxes per ADA	\$ 144,389	\$ 172,431	\$ 169,134	\$ 169,134
Total Funded by LCFF Funding per ADA	-	-	-	-
Total County Program & County-wide Charters	-	-	-	-
District In-Lieu of Property Tax Transfer	\$ 144,389	\$ 172,431	\$ 169,134	\$ 169,134

1 Synergy	\$ 144,389	\$ 172,431	\$ 169,134	\$ 169,134
1. Property taxes per ADA x Charter ADA				
ADA	178.91	\$ 144,389	189.58	\$ 172,431
			189.58	\$ 169,134
				189.58
2. LCFF funding per ADA x Charter ADA				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
ADA In-Lieu Taxes	\$ -	\$ -	\$ -	\$ -
3. County Program and County-wide Charter Schools				
a. Charter IS funded at Target in prior year				
<u>Grade Level</u>	<u>Resident ADA</u>	<u>Resident ADA</u>	<u>Resident ADA</u>	<u>Resident ADA</u>
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Adjusted Base Funding for District of Residence ADA	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year (enter total ADA for charter, including ADA from all districts)				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter ADA				
Floor + CY Gap per ADA	-	-	-	-
ADA for students residing in the District	178.91	189.58	189.58	189.58
Floor + CY Gap for District of Residence	-	-	-	-
In-Lieu for District of Residence ADA	\$ -	\$ -	\$ -	\$ -

Pittsburg Unified - PUSD 2ND INTERIM										
PUSD 2ND INTERIM										
LOCAL CONTROL FUNDING FORMULA										
CALCULATE LGFF TARGET										
UNDULPLICATED AS % OF ENROLLMENT	ADA	BASE	GR SPAN	SUPP	CONCENT	COA	2013-14 TARGET	2014-15 TARGET	2015-16 TARGET	2016-17 TARGET
86.58%	3,241.52	6,523	724	1,222	1,114	86.58%	23,113,771	23,113,771	23,113,771	23,113,771
Grades K-3	2,461.20	7,956	1,258	1,147	1,147	86.58%	14,552,534	14,552,534	14,552,534	14,552,534
Grades 4-6	3,013.67	8,419	219	1,886	1,364	86.58%	34,650,609	34,650,609	34,650,609	34,650,609
Grades 7-8										
Grades 9-12										
Subtract NNS										
NNS Allowance										
TOTAL BASE	10,315.06	76,859,782	3,074,910	13,841,795	12,022,447	86.58%	106,398,935	106,398,935	106,398,935	106,398,935
Targeted Instructional Improvement Block Grant										
Home-to-School Transportation										
Small School District Bus Replacement Program										
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							502,579	502,579	502,579	502,579
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							106,901,514	106,901,514	106,901,514	106,901,514
ECONOMIC RECOVERY TARGET PAYMENT										
CALCULATE LGFF FLOOR										
Current year Funded ADA times Base per ADA	12-13 ADA	13-14 ADA	14-15 ADA	15-16 ADA	16-17 ADA	12-13 Rate	55,205,376	55,205,376	55,205,376	55,205,376
Current year Funded ADA times Other RL per ADA	5,851.92	10,315.06	10,315.06	10,315.06	10,315.06	5.35%	543,501	543,501	543,501	543,501
Necessary Small School Allowance at 12-13 rates	52.69	10,315.06	10,315.06	10,315.06	10,315.06	52.69				
2012-13 Categories							11,095,949	11,095,949	11,095,949	11,095,949
2012-13 Charter, Categorical & Supplemental BG/12-13 ADA * cy ADA										
Less Fair Share Reduction										
New charter: District PY rate * cy ADA										
Beginning in 2014-15, prior year LCFF Rmp funding per ADA * cy ADA										
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							66,846,826	66,846,826	66,846,826	66,846,826
CALCULATE LGFF PHASE-IN ENTITLEMENT										
LOCAL CONTROL FUNDING FORMULA TARGET	106,901,514	106,901,514	106,901,514	106,901,514	106,901,514	100%	106,901,514	106,901,514	106,901,514	106,901,514
LOCAL CONTROL FUNDING FORMULA FLOOR	66,846,826	66,846,826	66,846,826	66,846,826	66,846,826	100%	66,846,826	66,846,826	66,846,826	66,846,826
Current Year Gap Funding										
Current Year Gap Funding										
LCFF Entitlement before Minimum State Aid provision							71,652,308	71,652,308	71,652,308	71,652,308
CALCULATE STATE AID										
Transition Entitlement	71,652,308	71,652,308	71,652,308	71,652,308	71,652,308	12-13 Rate	5,404.62	5,404.62	5,404.62	5,404.62
Local Revenue (including ROA)	(8,332,243)	(8,332,243)	(8,332,243)	(8,332,243)	(8,332,243)	12-13 Rate	5,404.62	5,404.62	5,404.62	5,404.62
Gross State Aid	63,320,065	63,320,065	63,320,065	63,320,065	63,320,065	5.40%	6,071,715	6,071,715	6,071,715	6,071,715
CALCULATE MINIMUM STATE AID										
2012-13 RL/Charter Gen BG allocated for ADA	54,484,444	54,484,444	54,484,444	54,484,444	54,484,444	12-13 Rate	5,404.62	5,404.62	5,404.62	5,404.62
2012-13 NNS Allowance										
Less Current Year Property Taxes/In Lieu	(7,419,607)	(7,419,607)	(7,419,607)	(7,419,607)	(7,419,607)					
Additional State Aid for Historical RL/Charter General BG	47,065,037	47,065,037	47,065,037	47,065,037	47,065,037					
Charter Categorical Block Grant allocated for ADA	11,095,949	11,095,949	11,095,949	11,095,949	11,095,949					
Minimum State Aid Guarantee	58,160,386	58,160,386	58,160,386	58,160,386	58,160,386					
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)										
Local Control Funding Formula Base plus Funded GR										
Minimum State Aid plus Property Taxes including ROA										
Offset										
Minimum State Aid Prior to Offset										
Total Minimum State Aid with Offset										
TOTAL STATE AID	63,320,065	63,320,065	63,320,065	63,320,065	63,320,065					
Additional State Aid (Additional SA)										
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	71,652,308	71,652,308	71,652,308	71,652,308	71,652,308	9.26%	6,071,715	6,071,715	6,071,715	6,071,715
CHANGE OVER PRIOR YEAR										
LCFF Entitlement PER ADA	6,596	6,596	6,596	6,596	6,596	6.77%	441	441	441	441
PER ADA CHANGE OVER PRIOR YEAR										
LCFF SOURCES INCLUDING EXCESS TAXES										
State Aid	58,160,986	58,160,986	58,160,986	58,160,986	58,160,986	8.87%	5,159,079	5,159,079	5,159,079	5,159,079
Property Taxes net of In-Lieu	7,419,607	7,419,607	7,419,607	7,419,607	7,419,607	12.30%	912,636	912,636	912,636	912,636
Charter In-Lieu Taxes						0.00%				
LCFF pre-COE, Choice, Supp	65,580,593	65,580,593	65,580,593	65,580,593	65,580,593	9.26%	6,071,715	6,071,715	6,071,715	6,071,715
TOTAL STATE AID	71,652,308	71,652,308	71,652,308	71,652,308	71,652,308					

Pittsburg Unified - PUSD 2ND INTERIM

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PROPOSITION 30 - EPA

EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.0317%	21.9621%	21.9621%	21.9621%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	54,484,644	55,748,877	57,160,776	58,295,241	59,452,394
CY Adjusted NSS Allowance	-	-	-	-	-
Total	54,484,644	55,748,877	57,160,776	58,295,241	59,452,394
Less Property Taxes/In-Lieu	7,419,607	8,332,243	9,619,583	9,622,880	9,626,116
Gross State Aid for Purposes of EPA	47,065,037	47,416,634	47,541,193	48,672,361	49,826,278
EPA Entitlement					
Proportionate Share*	11,723,188	11,724,937	12,553,707	12,802,859	13,056,994
Min EPA \$200/ADA	2,016,226	2,063,012	2,115,260	2,157,241	2,200,062
EPA Allocation	11,723,188	11,724,937	12,553,707	12,802,859	13,056,994
Application of EPA					
Phase-In Entitlement	54,484,644	71,652,308	84,106,086	95,122,626	102,299,455
Less Property Taxes/In-Lieu	7,419,607	8,332,243	9,619,583	9,622,880	9,626,116
Gross State Aid	47,065,037	63,320,065	74,486,503	85,499,746	92,673,339
Less EPA Allocation	11,723,188	11,724,937	12,553,707	12,802,859	13,056,994
Net State Aid	35,341,849	51,595,128	61,932,796	72,696,887	79,616,345
Minimum State Aid					
Adjusted Total Revenue Limit	54,484,644	55,748,980	57,160,883	58,295,349	59,452,505
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	7,419,607	8,332,243	9,619,583	9,622,880	9,626,116
Less EPA Allocation	11,723,188	11,724,937	12,553,707	12,802,859	13,056,994
Revenue Limit Minimum State Aid	35,341,849	35,691,800	34,987,593	35,869,610	36,769,395
Categorical Minimum State Aid	11,095,949	11,095,949	11,095,949	11,095,949	11,095,949
Minimum State Aid Guarantee	46,437,798	46,787,749	46,083,542	46,965,559	47,865,344
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-
LCFF State Aid	46,437,798	51,595,128	61,932,796	72,696,887	79,616,345
EPA in Excess to LCFF Funding	-	-	-	-	-

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

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

	2013-14	2014-15	2015-16**	2016-17**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		27,359,907	28,497,296	29,651,811
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		2,847,885	10,093,639	13,784,876
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	2,366,667 TRUE			
3. Difference [1] less [2]		24,512,022	18,403,657	15,866,935
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		7,145,254	5,924,137	3,762,050
GAP funding rate		29.15%	32.19%	23.71%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		9,993,139	16,017,776	17,546,926
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		73,610,368	78,602,271	84,249,950
LCFF Phase-In Entitlement		84,106,086	95,122,626	102,299,455
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		13.58%	20.38%	20.83%
*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5. **Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.				
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP				
		2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	9,993,139	\$ 16,017,776	\$ 17,546,926
Current year Minimum Proportionality Percentage (MPP)		13.58%	20.38%	20.83%

LCFF Calculator Universal Assumptions
Pittsburg Unified - PUSD 2ND INTERIM

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 106,901,514	\$ 110,647,796	\$ 115,277,118	\$ 120,025,086
Floor	66,844,826	73,185,961	85,555,112	96,790,545
Current Year Gap Funding	4,807,482	10,920,125	9,567,514	5,508,910
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 71,652,308	\$ 84,106,086	\$ 95,122,626	\$ 102,299,455

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 35,341,849	\$ 51,595,128	\$ 61,932,796	\$ 72,696,887	\$ 79,616,345
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	11,095,949	-	-	-	-
8012 - EPA	11,723,188	11,724,937	12,553,707	12,802,859	13,056,994
<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		(144,389)	(172,431)	(169,134)	(165,898)
<i>Property Taxes net of in-lieu</i>	<i>7,419,607</i>	<i>8,332,243</i>	<i>9,619,583</i>	<i>9,622,880</i>	<i>9,626,116</i>
TOTAL FUNDING	\$ 65,580,593	\$ 71,652,308	\$ 84,106,086	\$ 95,122,626	\$ 102,299,455
<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	\$	9,993,139	\$	16,017,776	\$	17,546,926
Current year Minimum Proportionality Percentage (MPP)		13.58%		20.38%		20.83%

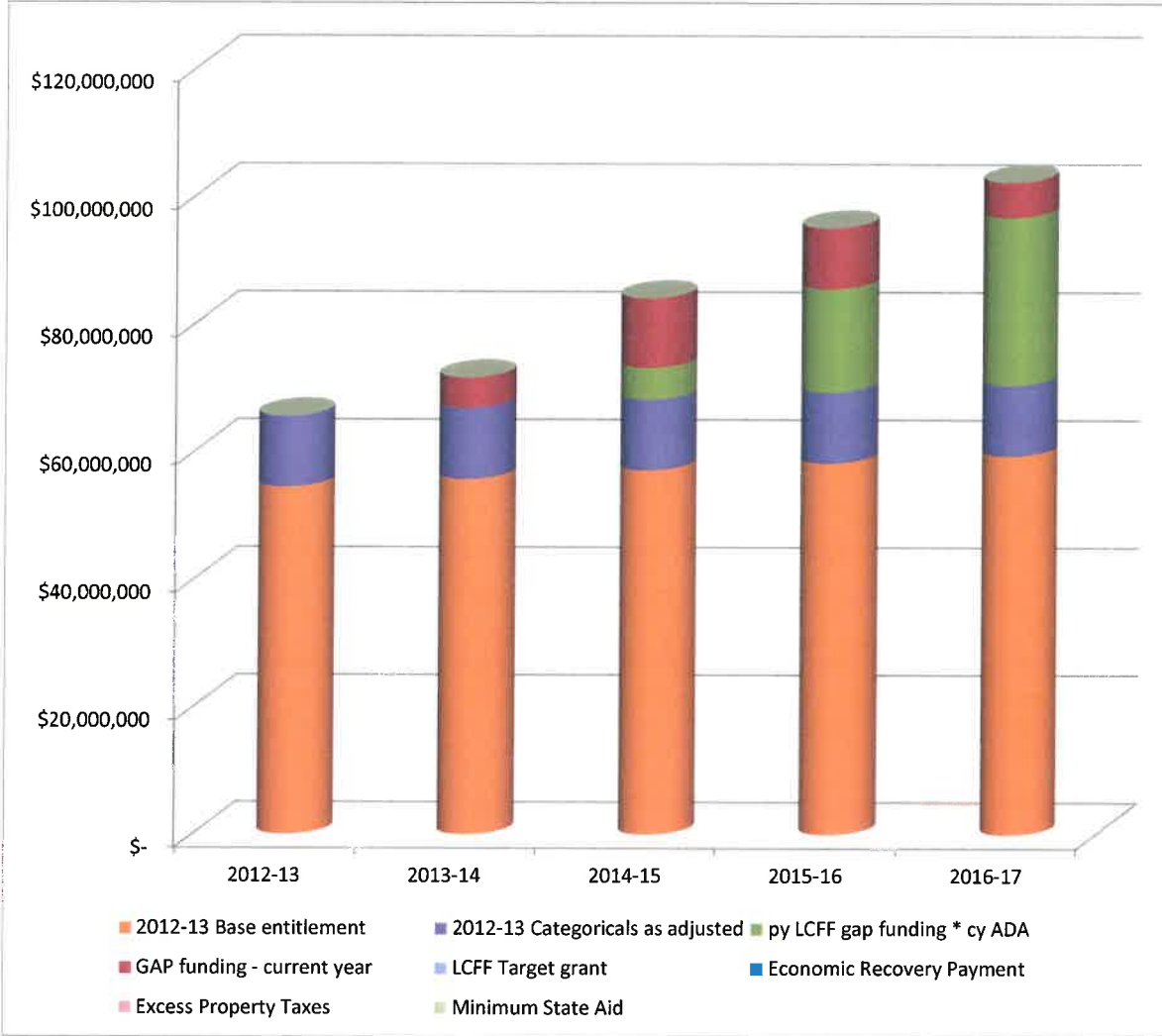
Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	9,324.00	9,480.00	9,669.60	9,863.40
Rolling %, Supplemental Grant	86.5819%	86.4989%	86.4713%	86.4198%
Rolling %, Concentration Grant	86.5819%	86.4989%	86.4713%	86.4198%
Total Actual ADA				
	10,315.06	10,576.30	10,786.21	11,000.31
Grades TK-3	3,335.52	3,388.71	3,456.02	3,524.67
Grades 4-6	2,461.20	2,417.43	2,465.33	2,514.18
Grades 7-8	1,504.67	1,594.48	1,626.30	1,658.75
Grades 9-12	3,013.67	3,175.68	3,238.57	3,302.71
Total Adjusted Base Funded ADA				
	10,315.06	10,576.30	10,786.21	11,000.31
Grades TK-3	3,335.52	3,388.71	3,456.02	3,524.67
Grades 4-6	2,461.20	2,417.43	2,465.33	2,514.18
Grades 7-8	1,504.67	1,594.48	1,626.30	1,658.75
Grades 9-12	3,013.67	3,175.68	3,238.57	3,302.71
Necessary Small Schools	-	-	-	-

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LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 4,807,482	\$ 10,920,125	\$ 9,567,514	\$ 5,508,910
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 4,929,236	\$ 16,163,922	\$ 26,242,202
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	\$ 58,295,241	\$ 59,452,394
Total General Purpose Funding	\$ 65,580,593	\$ 71,652,308	\$ 84,106,086	\$ 95,122,626	\$ 102,299,455
Calculator tab: Recap total LCFF Proof	\$ 65,580,593 TRUE	\$ 71,652,308 TRUE	\$ 84,106,086 TRUE	\$ 95,122,626 TRUE	\$ 102,299,455 TRUE

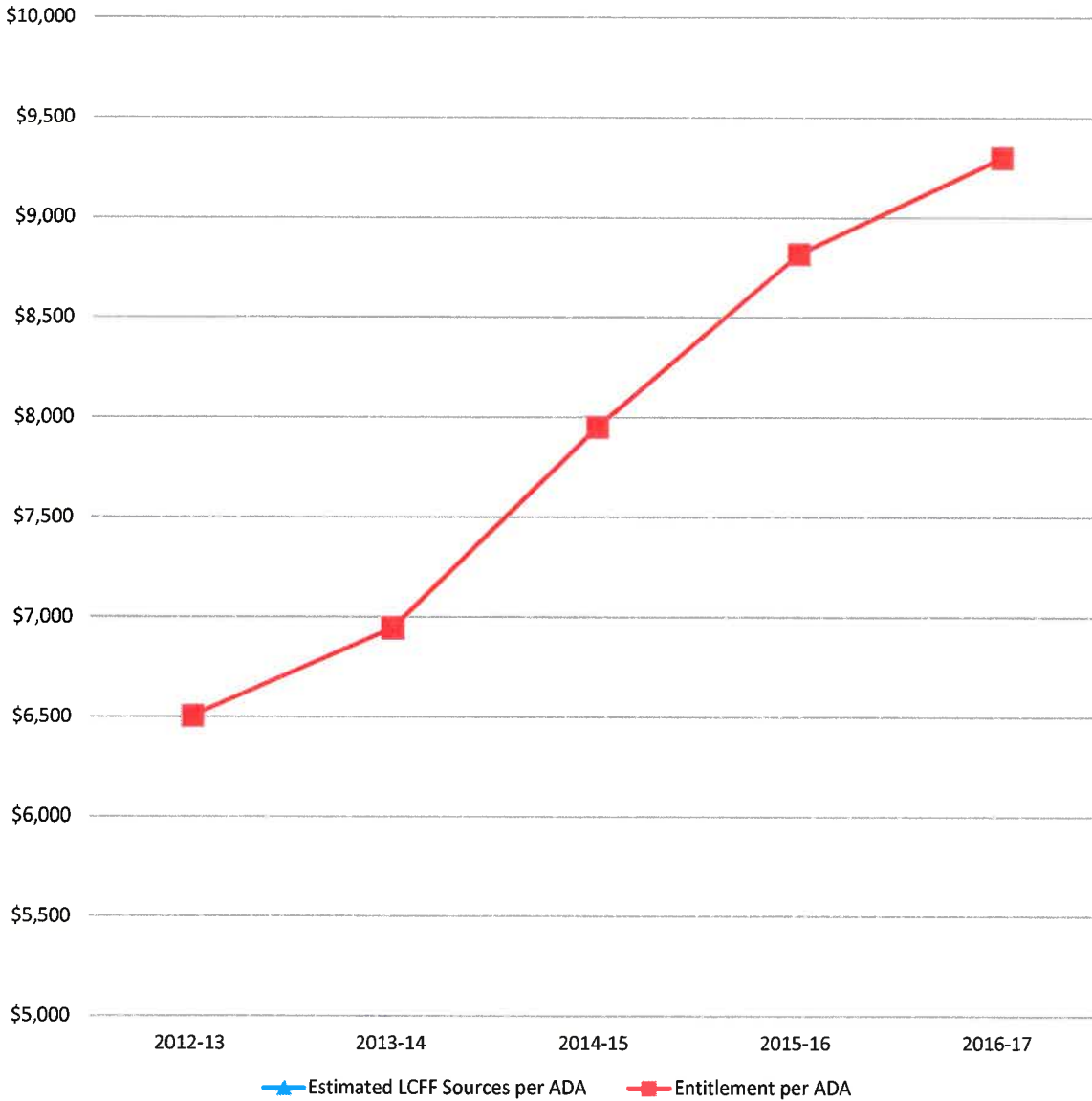


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

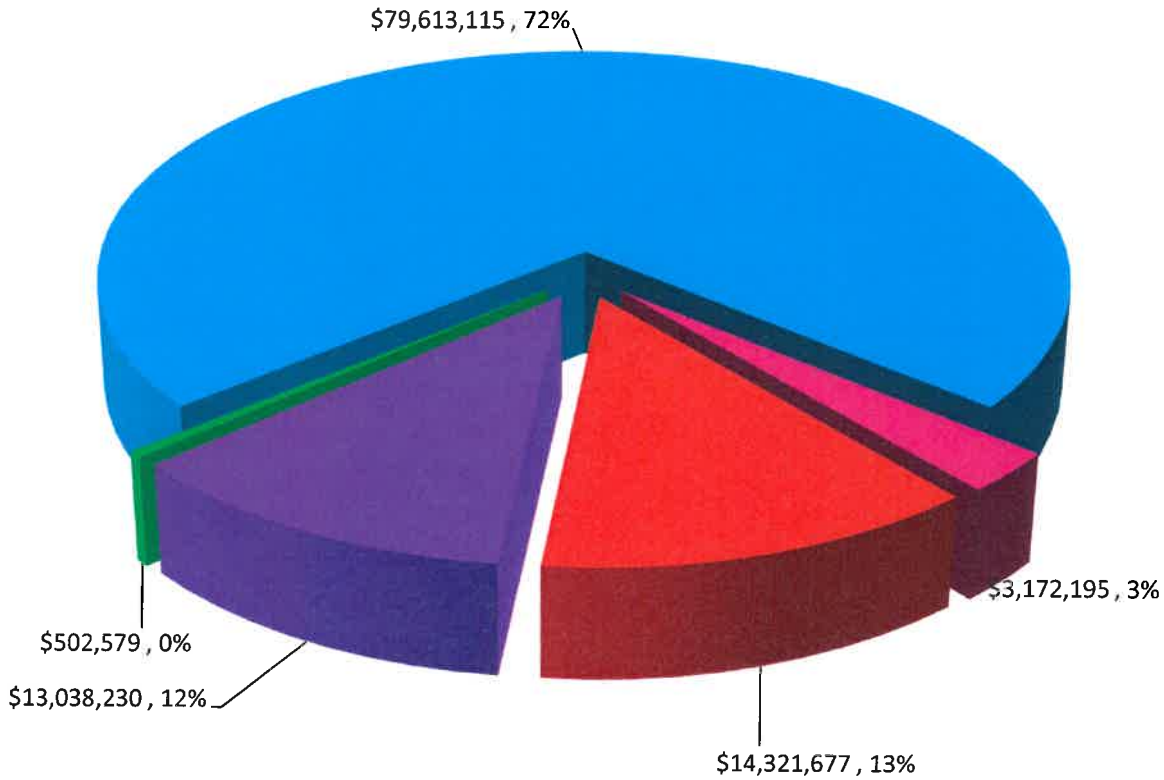
	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	10,081.13	10,315.06	10,576.30	10,786.21	11,000.31
Estimated LCFF Sources per ADA	\$ 6,505.28	\$ 6,946.38	\$ 7,952.32	\$ 8,818.91	\$ 9,299.69
Net Change per ADA		\$ 441.10	\$ 1,005.94	\$ 866.60	\$ 480.77
Net Percent Change		6.78%	14.48%	10.90%	5.45%
Estimated LCFF Entitlement per ADA	\$ 6,505.28	\$ 6,946.38	\$ 7,952.32	\$ 8,818.91	\$ 9,299.69
Net Change per ADA		\$ 441.10	\$ 1,005.94	\$ 866.60	\$ 480.77
Net Percent Change		6.78%	14.48%	10.90%	5.45%



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 2ND INTERIM

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LOCAL CONTROL FUNDING FORMULA

Summary of Funding

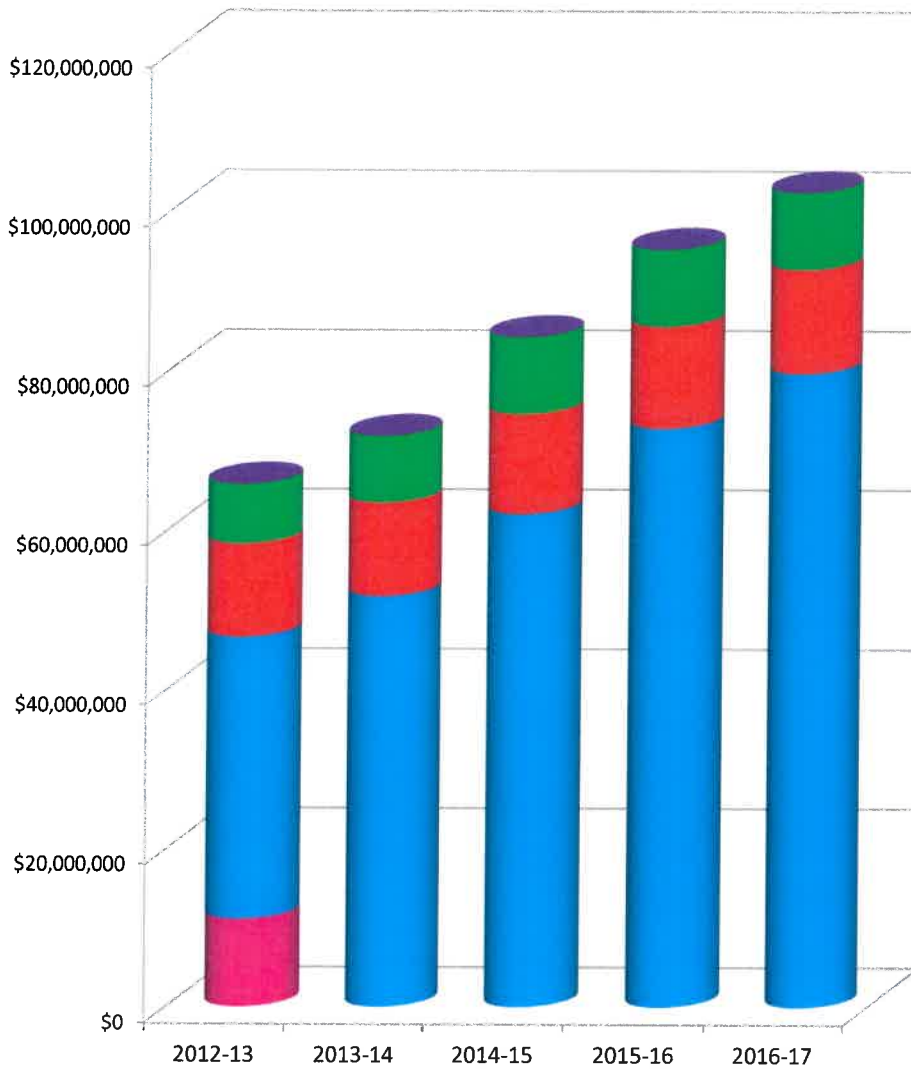
	2013-14	2014-15	2015-16	2016-17
Target	\$ 106,901,514	\$ 110,647,796	\$ 115,277,118	\$ 120,025,086
Floor	66,844,826	73,185,961	85,555,112	96,790,545
CY Gap Funding	4,807,482	10,920,125	9,567,514	5,508,910
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 71,652,308	\$ 84,106,086	\$ 95,122,626	\$ 102,299,455

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 35,341,849	\$ 51,595,128	\$ 61,932,796	\$ 72,696,887	\$ 79,616,345
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	11,095,949	-	-	-	-
8012 - EPA	11,723,188	11,724,937	12,553,707	12,802,859	13,056,994
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	7,419,607	8,332,243	9,619,583	9,622,880	9,626,116
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 65,580,593	\$ 71,652,308	\$ 84,106,086	\$ 95,122,626	\$ 102,299,455
<i>Excess Taxes</i>	\$ -	\$ 0	\$ 0	\$ 0	\$ 0

LOCAL CONTROL FUNDING FORMULA

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



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

LCFF Entitlement	\$	65,580,593	\$	71,652,308	\$	84,106,086	\$	95,122,626	\$	102,299,455
Excess Taxes		-		0		0		0		0
Minimum EPA		-		-		-		-		-
Proof Total all Sources	\$	65,580,593	\$	71,652,308	\$	84,106,086	\$	95,122,626	\$	102,299,455
		TRUE		TRUE		TRUE		TRUE		TRUE



PITTSBURG UNIFIED SCHOOL DISTRICT

LOCAL CONTROL ACCOUNTABILITY PLAN

§ 15497. Local Control and Accountability Plan and Annual Update

LEA: Pittsburg Unified School District

Contact (Name, Title, Email, Phone Number): Abe Doctolero, Assistant Superintendent, adoctolero@pittsburg.k12.ca.us 925-473-2312 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, 47606.5, 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 as identified in Education Code section 2574 (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, 47606.5, 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 I 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 (i), 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 (i), 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.

Impact on LCAP	Involvement Process
<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 - 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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	<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 meeting. Input was 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>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.</p> <p>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.</p>

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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.

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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.

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 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,</p>	<p>#1.1- District and sites will provide students with access to first best instruction using high quality instructional strategies which will be equitably and consistently implemented in all grade levels at all sites.</p>	All	All	Not applicable- Year 1 implementation	<p>Establish benchmarks for student performance based on SBAC or INSPECT formative assessments.</p> <p>Percentage of students performing at the proficient level on the CST Science Test will increase from 50% to 54%.</p>	<p>10% increase in the number of students performing at or above grade level on SBAC or INSPECT formative assessment.</p> <p>Percentage of students performing at the proficient level on the CST Science Test will increase from 54% to 58%.</p>	<p>10% increase in the number of students performing at or above grade level on SBAC or INSPECT formative assessment.</p> <p>Percentage of students performing at the proficient level on the CST Science Test will increase from 58% to 62%.</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>or 3 for 2012-13 for English learners.</p>	<p>Accelerated growth targets for student groups: AA 38-44% EL 37-43% LI 47-53% SWD 28-34%</p> <p>Increase in graduation rate at Black Diamond from 70% to 75% and at Pittsburg and at Pittsburg High from 79% to 84%.</p> <p>Accelerated growth targets for student groups: AA 65-73% EL 59-67% LI 69-77% SWD 42-50%</p> <p>The percent of students meeting graduation requirements for UC/CSU will increase from 26% to 31%.</p> <p>Accelerated growth targets for student groups: AA 19-27% EL 8-16% LI 25-33%</p>	<p>Accelerated growth targets for student groups: AA 44-50% EL 43-49% LI 53-59% SWD 34-40%</p> <p>Increase in graduation rate at Black Diamond from 75% to 80% and at Pittsburg and at Pittsburg High from 84% to 89%.</p> <p>Accelerated growth targets for student groups: AA 73-81% EL 67-75% LI 77-85% SWD 50-58%</p> <p>The percent of students meeting graduation requirements for UC/CSU will increase from 31% to 36%.</p> <p>Accelerated growth targets for student groups: AA 27-35% EL 16-24% LI 33-41%</p>	<p>Accelerated growth targets for student groups: AA 50-56% EL 49-55% LI 59-65% SWD 40-46%</p> <p>Increase in graduation rate at Black Diamond from 80% to 85% and at Pittsburg and at Pittsburg High from 89% to 94%.</p> <p>Accelerated growth targets for student groups: AA 81-89% EL 75-83% LI 85-93% SWD 58-66%</p> <p>The percent of students meeting graduation requirements for UC/CSU will increase from 36% to 41%.</p> <p>Accelerated growth targets for student groups: AA 35-43% EL 24-32% LI 41-49%</p>	
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<p>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 Foster students performed at the Below Basic level in ELA and Basic in Math on the California Standards Test.</p>	<p>#1.2- District and sites will utilize current technology and data management systems to ensure multiple data sources are used to analyze student performance to determine the effectiveness of the district's academic program in meeting the needs of underserved subgroups. Multiple data sources will be used to target instruction for LCAP student groups.</p>	<p>AA EL FY LI SWD</p>	<p>All</p>	<p>Not applicable- Year 1 implementation</p>	<p>Establish benchmarks for student performance based on SBAC or INSPECT formative assessments</p> <p>Establish benchmarks of the percentage of teachers who utilize the student assessment system on a weekly basis to analyze and create formative assessments</p>	<p>10% increase in the number of students performing at or above grade level on SBAC or INSPECT formative assessments.</p> <p>10% increase in the percentage of teachers who utilize the student assessment system on a weekly basis to analyze and create formative assessments</p>	<p>10% increase in the number of students performing at or above grade level on SBAC or INSPECT formative assessments.</p> <p>10% increase in the percentage of teachers who utilize the student assessment system on a weekly basis to analyze and create formative assessments</p>	<p>Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #2, #5, LEAP Goal #1, #2, #6</p>
<p>Graduation rate of 70% (8% below state average) Dropout rate is 21.6% (8% above state average) Redesignation rate for English learners is 12% 25% of Adult Ed students in the ASE program earn</p>	<p>#1.3- District will provide access to high quality, structured alternative programs and strategic and intensive interventions for all identified students. These programs will be equitably and consistently implemented and will be monitored through embedded formative and summative assessments.</p>	<p>All</p>	<p>Students in support, alternative, and Adult Education programs</p>	<p>Not applicable- Year 1 implementation</p>	<p>Increase the percentage of BDHS students (continuously enrolled 2012-13) attaining credits from 87% to 92%.</p> <p>The percent of students meeting graduation requirements for UC/CSU will increase from 26% to 31%.</p>	<p>Increase the percentage of BDHS students continuously enrolled attaining credits from 92% to 97%.</p> <p>The percent of students meeting graduation requirements for UC/CSU will increase from 31% to 36%.</p>	<p>Increase the percentage of BDHS students continuously enrolled attaining credits from 97% to 100%.</p> <p>The percent of students meeting graduation requirements for UC/CSU will increase from 36% to 41%.</p>	<p>Basic, CCSS Standards, Pupil Achievement, Engagement, Course Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1, #2, #5, #6</p>

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their GED or HS diploma				<p>Accelerated growth targets for student groups: AA 19-27% EL 8-16% LI 25-33%</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% to 30%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 23 to 33% and math from 33 to 43%</p>	<p>Accelerated growth targets for student groups: AA 27-35% EL 16-24% LI 33-41%</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 30% to 35%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 33 to 43% and math from 43 to 53%</p>	<p>Accelerated growth targets for student groups: AA 35-43% EL 24-32% LI 41-49%</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 35% to 40%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 43 to 53% and math from 53 to 63%</p>	<p>Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #2, #5, LEAP Goal #1, #2, #6</p>	
<p>Graduation rate of 70% (8% below state average)</p> <p>Dropout rate is 21.6% (8% above state average)</p> <p>Redesignation rate for ELs at</p>	<p>#1.4- District will establish a Visioning Team comprised of staff and community members at Pittsburg High School to establish a restructuring plan of action.</p>	<p>High school</p>	<p>All</p>	<p>Not applicable- Year 1 implementation</p>	<p>Accelerated growth targets for student groups: AA 19-27% EL 8-16% LI 25-33%</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% to 30%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 23 to 33% and math from 33 to 43%</p>	<p>Accelerated growth targets for student groups: AA 27-35% EL 16-24% LI 33-41%</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 30% to 35%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 33 to 43% and math from 43 to 53%</p>	<p>Accelerated growth targets for student groups: AA 35-43% EL 24-32% LI 41-49%</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 35% to 40%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 43 to 53% and math from 53 to 63%</p>	<p>Increase in graduation at Pittsburg High from 79% to 84%. Accelerated growth targets for student groups: AA 80-88% EL 66-74% LI 79-87% SWD 56-64%</p> <p>Increase in graduation at Pittsburg High from 84% to 89%. Accelerated growth targets for student groups: AA 88-96% EL 74-82% LI 87-95% SWD 64-72%</p> <p>Increase in graduation at Pittsburg High from 89% to 94%. Accelerated growth targets for student groups: AA 96-100% EL 82-100% LI 95-100% SWD 72-80%</p>

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<p>Pittsburg High will increase from 6% to 14% (district average)</p>	<p>The percent of students meeting graduation requirements for UC/CSU will increase from 26% to 31%. Accelerated growth targets for student groups: AA 19-27% EL 8-16% LI 25-33%</p>	<p>The percent of students meeting graduation requirements for UC/CSU will increase from 31% to 36%. Accelerated growth targets for student groups: AA 27-35% EL 16-24% LI 33-41%</p>	<p>The percent of students meeting graduation requirements for UC/CSU will increase from 36% to 41%. Accelerated growth targets for student groups: AA 35-43% EL 24-32% LI 41-49%</p>	
<p>Increase of 10% of students earning a 3 or above on the Adv. Placement (AP) exam from 39% to 49%. Number of students enrolled in AP classes will increase from to 353 to 388. Number of sections of AP classes will increase from 20 to 22.</p>	<p>Increase of 10% of students earning a 3 or above on the Adv. Placement (AP) exam from 49% to 59%. Number of students enrolled in AP classes will increase from to 388 to 427. Number of sections of AP classes will increase from 22 to 24.</p>	<p>Increase of 10% of students earning a 3 or above on the Adv. Placement (AP) exam from 59% to 69%. Number of students enrolled in AP classes will increase from to 427 to 470. Number of sections of AP classes will increase from 24 to 26.</p>	<p>Increase of 10% of students earning a 3 or above on the Adv. Placement (AP) exam from 69% to 79%. Number of students enrolled in AP classes will increase from to 470 to 510. Number of sections of AP classes will increase from 26 to 28.</p>	
<p>The percentage of AA and Hispanic students enrolled in AP classes will increase to mirror site enrollment. AA 14-22% Hisp. 50-57%</p>	<p>The percentage of AA and Hispanic students enrolled in AP classes will increase at least 5%. AA 22-27% Hisp. 57-62%</p>	<p>The percentage of AA and Hispanic students enrolled in AP classes will increase at least 5%. AA 27-32% Hisp. 62-67%</p>		

PUSD 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.

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>API Scores EL- 19 pts below state average</p> <p>LI- 15 pts below state average</p> <p>AA- 18 pts below state average</p> <p>SWD- 63 pts below state average</p> <p>86% of the teachers are properly placed in courses according</p>	<p>#2.1 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. A tiered system of support for teachers and staff will be established to better address individual needs around the mastery of instructional strategies and the support of differentiated instruction.</p>	<p>EL</p> <p>LI</p> <p>FY</p> <p>SWD</p> <p>AA</p>	<p>All</p>	<p>Not applicable- Year 1 implementation</p>	<p>The percentage of teachers properly placed in courses according to their credential will increase from 86% to 91%.</p> <p>Establish baseline percentage of core teachers who integrate CCSS performance tasks on a monthly basis.</p> <p>Percentage of foster youth passing ELA and math sections of</p>	<p>The percentage of teachers properly placed in courses according to their credential will increase from 91% to 96%.</p> <p>Percentage of core teachers who integrate CCSS performance tasks on a monthly basis will increase 10%.</p> <p>Percentage of foster youth passing ELA and math sections</p>	<p>The percentage of teachers properly placed in courses according to their credential will increase from 96% to 100%.</p> <p>Percentage of core teachers who integrate CCSS performance tasks on a monthly basis will increase 10%.</p> <p>Percentage of foster youth passing ELA and math sections</p>	<p>CCSS Standards, Pupil Achievement, Pupil Engagement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3, #6</p>

<p>to their credential.</p> <p>In 2013, 30% of Foster Youth passed the ELA section of the CAHSEE and 25% passed in math section.</p>				<p>the CAHSEE will increase by 5%.</p> <p>To establish a baseline, teachers will be surveyed to assess effectiveness of the professional development being provided and the degree by which it has changed their instructional practices.</p> <p>Staff will develop a walk through protocol to determine whether specific CCSS aligned instructional strategies are being routinely used in the classroom.</p>	<p>of the CAHSEE will increase by 5%</p> <p>The percentage of teachers agreeing with the statement that the PD they received has changed their instructional practice will increase by 10%.</p>	<p>of the CAHSEE will increase by 5%</p> <p>The percentage of teachers agreeing with the statement that the PD they received has changed their instructional practice will increase by 10%.</p>	<p>of the CAHSEE will increase by 5%</p> <p>The percentage of teachers using CCSS aligned instructional strategies, measured by a walk through protocol will increase by 10%.</p>	<p>The percentage of teachers using CCSS aligned instructional strategies, measured by a walk through protocol will increase by 10%.</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</p>	<p>#2.3 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>All</p>	<p>All</p>	<p>Not applicable- Year 1 implementation</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># 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># 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># 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># 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>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>Redesignation rate for ELs will increase from 12% to 17%.</p> <p>Percentage of AA students suspended will decrease from 44% to 34%.</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>Redesignation rate for ELs will increase from 22% to 27%.</p> <p>Percentage of AA students suspended will decrease from 28% to 22%</p>	
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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	
<p>PUSD's truancy rate is 50%</p> <p>PUSD climate survey reports that 91% of parents feel their school respects their race, ethnicity, religion, and culture.</p>	<p>3.1 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.</p>	All	All	Not applicable- Year 1 implementation	<p>10% reduction in truancy rate from 50% to 40%.</p> <p>Percentage of school site representatives attending DAC or DELAC meetings will increase by 10%</p> <p>Percentage of secondary parents reporting that their school respects their race, ethnicity, religion, and culture will increase from 88% to 94%</p>	<p>10% reduction in truancy rate from 40% to 30%</p> <p>Percentage of school site representatives attending DAC or DELAC meetings will increase by 10%</p> <p>Percentage of secondary parents reporting that their school respects their race, ethnicity, religion, and culture will increase from 94% to 99%</p>	<p>10% reduction in truancy rate from 30% to 20%</p> <p>Percentage of school site representatives attending DAC or DELAC meetings will increase by 10%</p> <p>Percentage of secondary parents reporting that their school respects their race, ethnicity, religion, and culture will increase from 99% to 100%</p>	<p>Parent involvement, School Climate, PUSD Board Goal #3, LEAP Goal #4, #6</p>

<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>African American students are 22% of PUSD's enrollment but 44% of suspensions.</p> <p>Suspension rate in PUSD is 10.4% (4% higher than state average)</p>	<p>3.3 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>Number of Parent Portal log-ins will increase by 10% from 3520 to 3872.</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 students suspended for 48900 K offences will decrease from 40-30%.</p> <p>Accelerated targets for student groups: AA 39-24% Hispanic 42-27%</p> <p>Percentage of parents reporting that their school treats students with respect will increase from 64% to 69%.</p> <p>Percentage of suspended African American students</p>	<p>Number of Parent Portal log-ins will increase by 10% from 3872 to 4259.</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 students suspended for 48900 K offences will decrease from 30-20%.</p> <p>Accelerated targets for student groups: AA 24-9% Hispanic 27-12%</p> <p>Percentage of parents reporting that their school treats students with respect will increase from 69% to 74%.</p> <p>Percentage of suspended African American students</p>	<p>Number of Parent Portal log-ins will increase by 10% from 4259 to 4385.</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 students suspended for 48900 K offences will decrease from 20-10%.</p> <p>Accelerated targets for student groups: AA 9-0% Hispanic 12-0%</p> <p>Percentage of parents reporting that their school treats students with respect will increase from 74% to 79%.</p> <p>Percentage of suspended African American students</p>	<p>Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal #4, #6</p>
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					will decrease from 44% to 34%.	will decrease from 34% to 28%.	will decrease from 28% to 22%.	
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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.

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, Course 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, and performance tasks, cooperative learning, and project based learning.	School All students	N/A	<p>LCAP Year Year 1: 2014-15 Class size reduction Release time (1 PD Day) Materials & supplies Textbooks & library books Contracts (Ex. Destiny) Ed Services staff</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> <p>Year 2: 2015-16 *Year 1 ongoing expenses Release time (2 PD Days) Textbook adoption</p> <p>Year 3: 2016-17 *Year 1 & 2 ongoing expenses Textbook adoption</p>
1	Basic, CCSS Standards, Pupil Achievement, Course Engagement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #4, LEAP Goal #1, #2, #5, #6	#1.1.2- 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	<p>Year 1 ongoing expenses Materials & supplies Contracts (Ex. Successmaker, Ed1Stop, etc.) Site-based TOSAs (Title I, OEIA and/or GF)</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>

1	Basic, CCSS Standards, Pupil Achievement, Engagement, Course 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 CA 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 ** 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 Teacher salaries (additional sections for secondary to provide appropriate ELD and leveled language classes)	*Year 1 & 2 ongoing expenses
1	Basic, CCSS Standards, Pupil Achievement, 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	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, 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.	Secondary	N/A	ROP/ CTE sections Materials & supplies Equipment AVID materials & supplies Consultants (Ex. NSBE) Transportation Full time College & Career Tech ** 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 Increase in ROP/ CTE sections	*Year 1 & 2 ongoing expenses Increase in ROP/ CTE sections

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 AA, EL, FEP, FY, LI, SWD	N/A	Network technicians Data specialists Secretary Materials & supplies Equipment- Base & S/C (800 laptops, wireless, servers) ** 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 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. STAR, 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, #2, #5, LEAP Goal #1, #2, #6	#1.2.3- District will identify clear and consistent progress indicators to monitor student performance over time district-wide (i.e. kindergarten readiness, 3 rd grade literacy, 8 th grade numeracy/ Algebra readiness, CAHSEE, graduation rates, etc.)	LEA	N/A	Refer to Goal 1.2.1	Refer to Goal 1.2.1	Refer to Goal 1.2.1
1	Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board 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 equitably and consistently implemented and paced. Entry and exit data will be developed to ensure proper placement and support.	School AA, EL, LI	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 Engagement, Pupil 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 AA, FEP, SWD	N/A	Intervention teachers (Ex.Read 180) 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 Engagement, Pupil 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, Course Engagement, Pupil Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1,#2,#5,#6	#1.3.4 Students participating in programs during the summer will include academic components aligned to appropriate grade level, standards based instruction (including online and credit recovery programs.) Evening school will be offered at Pittsburg High School starting January 2015.	School All students	N/A	Extra compensation (summer school, intervention, & concurrent enrollment) Materials & supplies Transportation Contracts (ex. Online) After School Program- ASES grant ** 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, PUSD Board Goal #1, LEAP Goal #1,#2,#5,#6	#1.4.1- District will establish a Visioning Team comprised of staff and community members at Pittsburg High School to establish a restructuring plan of action. Visioning Team	High school High school students	N/A	Extra compensation Substitutes Materials & supplies Transportation	*Year 1 ongoing expenses	*Year 1 ongoing expenses

	Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1,#2,#5,#6	and school community will participate in learning walks, site visitations, and facilitated discussions around data in order to create a restructuring plan. Recommendations will be brought to the School Board by April 2015.	LEA All students	N/A	Contracts (ex. Outside facilitator) ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund. Custodian- North Campus PD Center Materials & supplies Consultants (Ex. Heffelbower, November, Dutro, 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
2	CCSS Standards, Pupil Achievement, Pupil Engagement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3,#6	 To ensure students receive high quality instruction, the district's professional development focus and coaching plan will target the integration of CCSS, the CA ELD standards, and assessments and behavioral standards.	LEA All students	N/A		*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	 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 AA, EL, FEP, FY, LI, SWD	N/A	Instructional coaches Substitutes Training/ conferences/ extra compensation 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.	Release time (1 PD day) *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	 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.	LEA AA, EL, FEP, FY, LI, SWD	N/A	Training/ Conferences Materials & supplies Release time (1 PD Day) ** The additional expenditures to support these actions can be found in the salary, benefits, and/or	*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	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.	School All students	N/A	operational accounts of the district's general fund. 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
2	CCSS Standards, Pupil Achievement, Pupil Engagement, PUSD Board Goal #1, #3, LEAP Goal #3,#6	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. A plan for the recruitment of a diverse and skilled work force will be developed and recruitment and marketing materials will be updated.	LEA All students	N/A	BTS Mentor Substitute costs- Title II Training- Title II Materials & supplies HR Classified position ** 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 Additional BTS resources and training	*Year 1 & 2 ongoing expenses
2	CCSS Standards, Pupil Achievement, Pupil Engagement, PUSD Board Goal #1, #3, LEAP Goal #3,#6	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 implementation and monitoring of the PBLM to support the achievement of all students. A plan and timeline for developing a performance management plan will be established.	LEA All students	N/A	Training/ Conferences Consultants 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
2	CCSS Standards, Pupil Achievement, Pupil Engagement, PUSD Board Goal #1, #3, LEAP Goal #3,#6	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 release time Consultant ** The additional expenditures to support these actions can be found in the salary, benefits, and/or	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses

	<p>2</p> <p>CCSS Standards, Pupil Achievement, Pupil Engagement, PUSD Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3,#6</p>	<p># 2.2 District office staff will design a communication, reporting, monitoring, and accountability process and/or structure for the implementation of high level district programs and/or activities, including implementation of CCSS, intervention programs, restorative practices, etc.</p>	<p>LEA</p> <p>All students</p>	<p>N/A</p>	<p>operational accounts of the district's general fund.</p> <p>Extra compensation Training/ Conferences</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>	<p>*Year 1 ongoing expenses</p>	<p>*Year 1 ongoing expenses</p>
<p>2</p>	<p>CCSS Standards, Pupil Achievement, Pupil Engagement, PUSD Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3,#6</p>	<p># 3.4 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.</p>	<p>LEA</p> <p>SWD</p>	<p>N/A</p>	<p>Training/ Conferences</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>	<p>*Year 1 ongoing expenses</p>	<p>*Year 1 & 2 ongoing expenses</p>
<p>3</p>	<p>Parent involvement, School Climate, PUSD Board Goal #3, LEAP Goal #4,#6</p>	<p># 3.1.1 Parents training and workshops (i.e. PIQUE, Parent Project, English classes, 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.</p>	<p>School</p> <p>All students</p>	<p>N/A</p>	<p>Salaries- clerks, parent volunteer coordinators, Adult Ed staff, etc. Parent Ed classes & staff (Ex. NSBE & Nurturing Heart) Materials & supplies Office staff (Ex. Parent Vol Coor.)</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>	<p>*Year 1 ongoing expenses</p>	<p>*Year 1 & 2 ongoing expenses</p>
<p>3</p>	<p>Parent involvement, School Climate, PUSD Board Goal #3, LEAP Goal #4,#6</p>	<p># 3.1.2 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, DAC, DELAC, Budget Advisory Committee, and other committees.)</p>	<p>School</p> <p>All students</p>	<p>N/A</p>	<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>	<p>*Year 1 ongoing expenses</p>	<p>*Year 1 & 2 ongoing expenses</p>

3	Parent involvement, School Climate, PUSD Board Goal #3, LEAP Goal #4, #6	<p>§ 3.1.3.7 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>	LEA AA, EL, FEP, FY, LI, SWD	N/A	operational accounts of the district's general fund. Aeries- Parent Portal Translation support services Translator Translation equipment Materials & supplies Office staff Contracts (Ex. Etruancy, SPSA, SARC) Attendance worker ** 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	<p>§ 3.1.4 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	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
3	Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal #4, #6	<p>§ 3.3.3 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, FY, FEP, LI	N/A	Full service community school staff (Comm. School Coord. & part time District Coord.) 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
3	Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal #4, #6	<p>§ 3.2.1 Each site will ensure that students are instructed in the "3BS" of appropriate and expected behavior and sites exhaust all means</p>	Schools All students	N/A	Curriculum- lifeskill, anti-bullying, character education, etc. Counselors	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses

	<p>Board Goal #1, #3, LEAP Goal #4, #6</p>	<p>of support and intervention prior to exploring alternative programs or placements. Restorative Justice training will be scheduled and implemented at all school sites.</p>			<p>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.</p>			
<p>3</p>	<p>Basic, Engagement, Pupil Outcomes, PUSD School Climate, PUSD Board Goal #1, #3, LEAP Goal #4, #6</p>	<p>PS.2.2 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.</p>	<p>N/A</p>	<p>Schools All students</p>	<p>Consultants (Ex. Lincoln Center, 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.</p>	<p>*Year 1 ongoing expenses Psychologist interns</p>	<p>*Year 1 & 2 ongoing expenses</p>	
<p>3</p>	<p>Basic, Engagement, Pupil Outcomes, PUSD School Climate, PUSD Board Goal #1, #3, LEAP Goal 4,6</p>	<p>PS.2.3 Additional class and program resources will be provided to ensure that students with behavioral challenges are receiving appropriate instruction and support. Staff will be trained in restorative practices.</p>	<p>N/A</p>	<p>Schools AA, SWD</p>	<p>CEC teachers CEC aides School counselor Behaviorists ** 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>*Year 1 ongoing expenses</p>	<p>*Year 1 & 2 ongoing expenses</p>	
<p>3</p>	<p>Basic, Engagement, Pupil Outcomes, PUSD School Climate, PUSD Board Goal #1, #3, LEAP Goal 4,5</p>	<p>PS.2.4 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. An Equity Task Force will be created to identify areas in need of attention and provide recommendations.</p>	<p>N/A</p>	<p>LEA AA, EL, FY, LI</p>	<p>Consultants (Ex. Unconscious Bias) ** The additional expenditures to support these actions can be found in the salary, benefits,</p>	<p>Consultants (Ex. Unconscious Bias) ** The additional expenditures to support these actions can be found in the salary, benefits,</p>	<p>*Year 1 & 2 ongoing expenses</p>	

							and/or operational accounts of the district's general fund.
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A. Identify additional annual actions, and the LEA may include any services that support these actions, above what is provided for all pupils that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01 and pupils redesignated as fluent English proficient. The identified actions must include, but are not limited to, those actions that are to be performed to meet the targeted goals described in Section 2 for low-income pupils, English learners, foster youth and/or pupils redesignated as fluent English proficient (e.g., not listed in Table 3A above). List and describe expenditures for each fiscal year implementing these actions, including where those expenditures can be found in the LEA's budget.

Goal (Include and identify all goals from Section 2, if applicable)	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
		For African American students (AA):					
		For English learners (EL):					
		For foster youth (FY):					
		For low income pupils (LI):					
		For redesignated fluent English proficient pupils (FEP):					
		For Students with Disabilities (SWD):					

- B. 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. The justification for the use of the funds is described on pages pg. 1-13 and a description of how funds are to be used are located on Pages 15 to 24.

- C. 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.

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
CASHBE	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
SWD	Students with disabilities	Estudiantes con discapacidades
TOSA	Teacher on Special Assignment	Los maestros en asignación especial
UC	University of California	Universidad de California

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	\$4,974,413	\$6,544,750	\$8,066,450	\$3,889,180	\$11,817,796	\$3,889,180
Sub-Goal 1.1 - High Quality Instructional Strategies	\$2,667,425	\$588,500	\$ 5,403,462	\$588,500	\$ 7,754,808	\$588,500
Sub-Goal 1.2 - Technology and Data Management	\$823,438	\$4,032,250	\$ 1,323,438	\$1,376,680	\$ 2,523,438	\$1,376,680
Sub-Goal 1.3 - Alternative Programs and Strategic and Intensive Interventions	\$1,339,550	\$1,924,000	\$ 1,339,550	\$1,924,000	\$ 1,539,550	\$1,924,000
Sub-Goal 1.4 - PHS Visioning Team	\$144,000	\$0	\$ -	\$0	\$ -	\$0
Goal 2 - Professional Development and Coaching Protocols	\$2,779,626	\$0	\$3,029,626	\$0	\$3,029,626	\$0
Sub-Goal 2.1 - Professional Development and Coaching	\$2,519,626	\$0	\$ 2,769,626	\$0	\$ 2,769,626	\$0
Sub-Goal 2.2 - Leadership Team Training and Ongoing Support	\$260,000	\$0	\$ 260,000	\$0	\$ 260,000	\$0
Goal 3 - Environments that are Conducive to Learning	\$2,339,600	\$0	\$2,688,800	\$0	\$2,688,800	\$0
Sub-Goal 3.1 Parent / Community Engagement and Education	\$875,400	\$0	\$ 985,400	\$0	\$ 985,400	\$0
Sub-Goal 3.2 - Emotionally and Physically Safe Learning Environments	\$1,464,200	\$0	\$ 1,703,400	\$0	\$ 1,703,400	\$0
Total Projected LCAP Expenditures	\$10,093,639	\$6,544,750	\$13,784,876	\$3,889,180	\$17,536,222	\$3,889,180

State Board of Education Proportionality Calculation

	2014/15	2016/17
Minimum Proportionality	13.70%	22.31%



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 Second Interim report and multiyear projections.

The Governor released his 2015-16 budget proposal on January 9, 2015. Under the Governor’s proposal, K-14 education spending levels are increased by \$7.8 billion over three years: 2013-14, 2014-15 and 2015-16. Increases in 2013-14 (approximately \$400 million) and 2014-15 (\$2.3 billion) are used exclusively for onetime purposes. The Governor continues his commitment to fiscal discipline and to the Local Control Funding Formula (LCFF). Approximately \$4 billion of his proposal is an ongoing commitment to provide LCFF gap funding. The additional aspects of his proposal are:

- Provides nearly \$900 million in one-time funding to eliminate all remaining outstanding cash deferral debt for K-12.
- An increase of \$59.5 million to support charter school ADA growth.
- Provides \$15.3 million to cover projected increases in Special Education ADA and growth.
- Provides \$71.1 million for cost of living adjustment (1.58%) for 2015-16 to categorical programs that remain outside the LCFF.
- \$273.4 million is proposed as one time funding for the emergency facility repair program which will retire the state’s facilities funding obligation under the terms of the Williams lawsuit settlement.
- An increase of \$197.6 million in 2014-15 for increases in ADA and a decrease of \$6.9 million in 2015-16 for a projected decline in ADA.
- Provides an increase of \$14.8 million in Prop. 98 and \$18.8 million in non-Prop. 98 to support 4,000 State Preschool slots with full-day wrap around care
- \$1.03 billion in one time funds provided for recommended use in implementing state standards but will be unrestricted. These funds will offset any existing mandated claim debt for LEAs.
- A new Career Technical Education Incentive Grant is proposed to be established with \$250 million in each of three years beginning 2015-16.
- \$500 million provided to establish the ongoing Adult Education Block Grant Program.
- \$100 million proposed in one time Proposition 98 funding to support additional investments in internet connectivity and infrastructure.

Planning Factors for First Interim and MYPs

<i>Planning Factor</i>	<i>Fiscal Year</i>		
	2014-15	2015-16	2016-17
COLA (DOF)	0.85%	1.58%	2.17%
LCEF Gap Funding Percentage (DOF)	29.15%	32.19%	23.71%
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 per ADA	\$67	\$171	\$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	\$22.63	\$22.63
General Child Care Daily Reimbursement Rate	\$36.10	\$36.67	\$36.67
Routine Restricted Maintenance Account	1%	3%	3%
<p>* 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.</p>			

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 13.58% generating \$73,610,368 in Based Grant funds and \$9,993,139 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%
- Revenue has 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 \$10,093,639.
- Class size ratio of 24:1 in K-3 at all elementary schools requires a contribution from the Unrestricted General Fund of approximately \$450,000.



PITTSBURG UNIFIED SCHOOL DISTRICT

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 20.38% generating \$78,602,271 in Based Grant funds and \$16,017,776 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 projected to increase by 2% to 11,190.
- Enrollment is projected to increase to 11,190 with an ADA of 10,742.8 (96%).
- The unduplicated count of students is 86.58%
- Revenue has 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 2015-16 and is not a separate line item
- A proposed Local Control Accountability Plan is estimated at \$13,784,876.
- Class size ratio of 24:1 in K-3 at all elementary schools requires a contribution from the Unrestricted General Fund of approximately \$456,750.

**2016-17
REVENUES**

- Revenues are calculated using the Local Control Funding Formula.
- Proportionality is calculated at 20.83% generating \$84,249,950 in Based Grant funds and \$17,546,926 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 2016-17 is projected to increase by 2% to 11,414.
- Enrollment is projected to increase to 11,414 with an ADA of 10,957.2 (96%).
- The unduplicated count of students is 86.58%
- Revenue has 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.

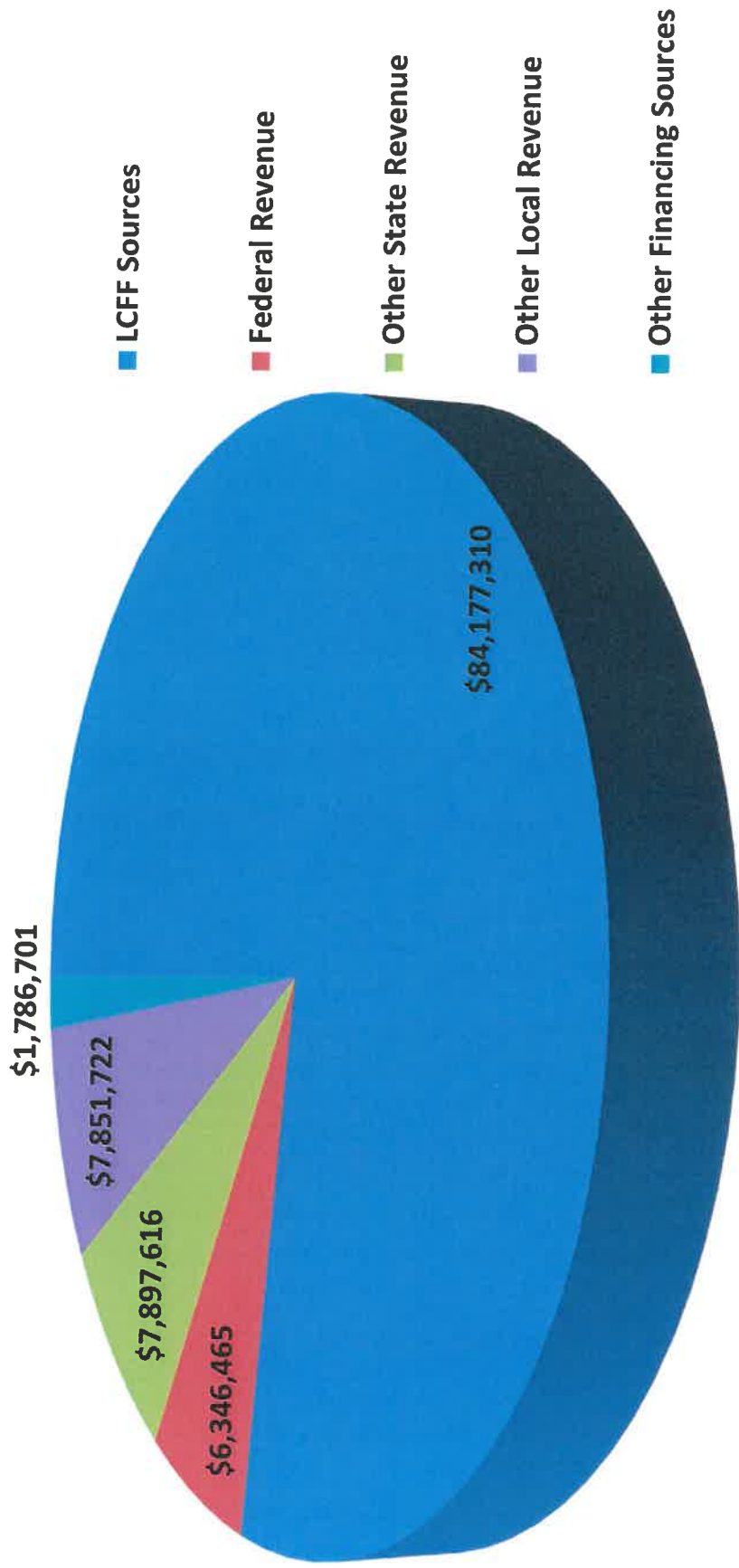
EXPENSES

- 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 2016-17 and is not a separate line item
- A proposed Local Control Accountability Plan is estimated at \$.
- Class size ratio of 24:1 in K-3 at all elementary schools is estimated at \$463,601.

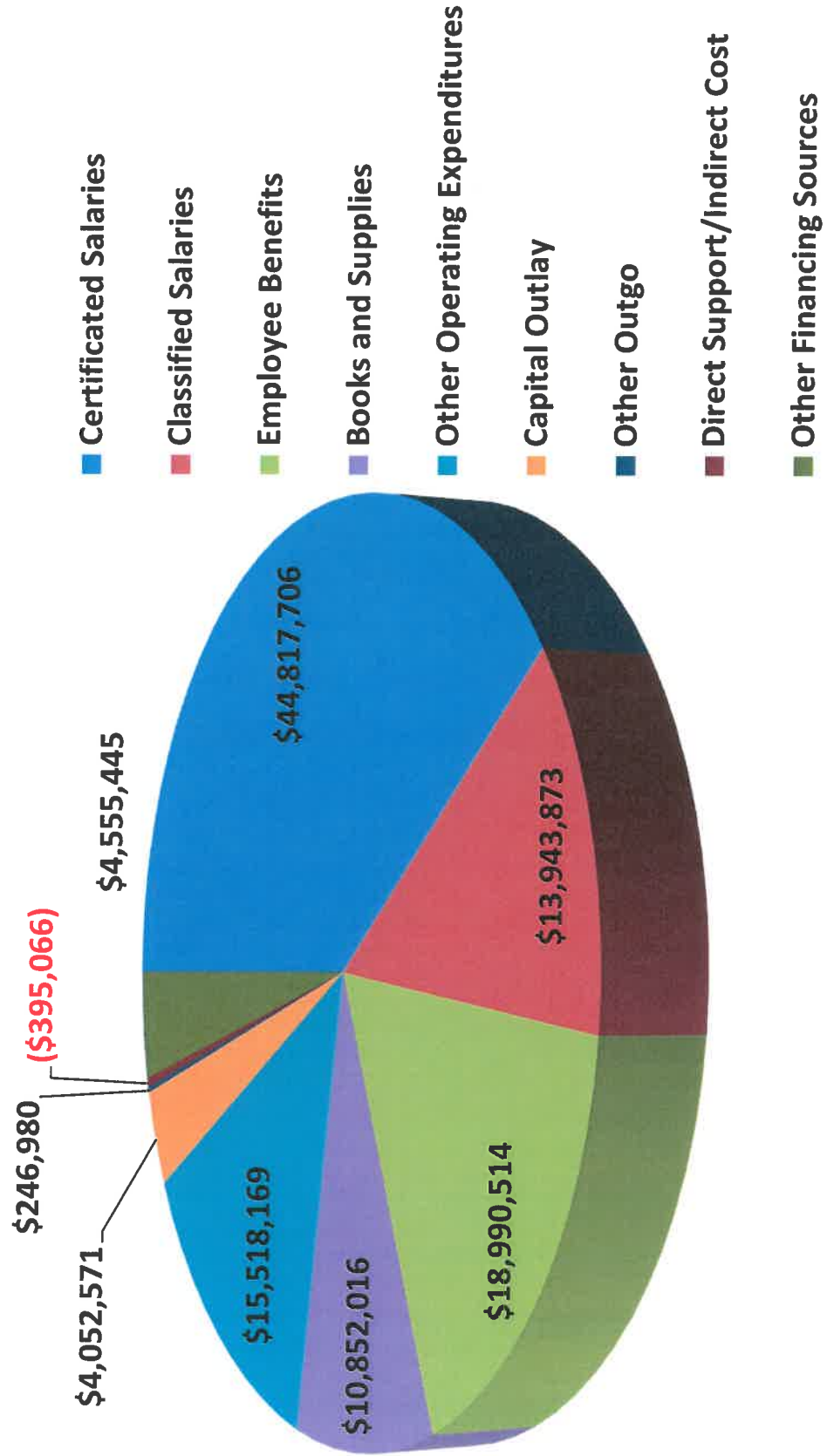


BUDGET CHARTS

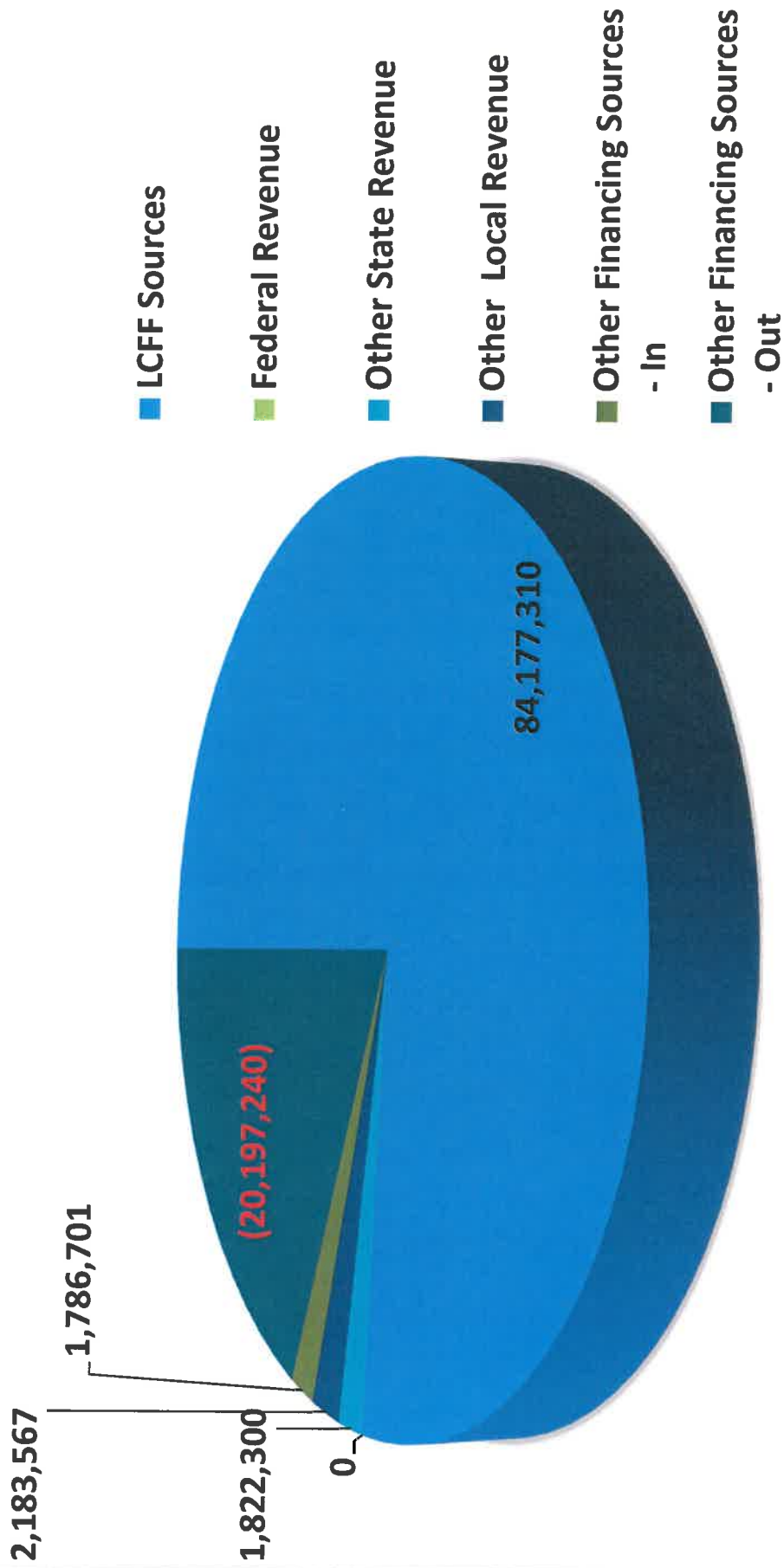
FY 2014-15 COMBINED GENERAL FUND REVENUES



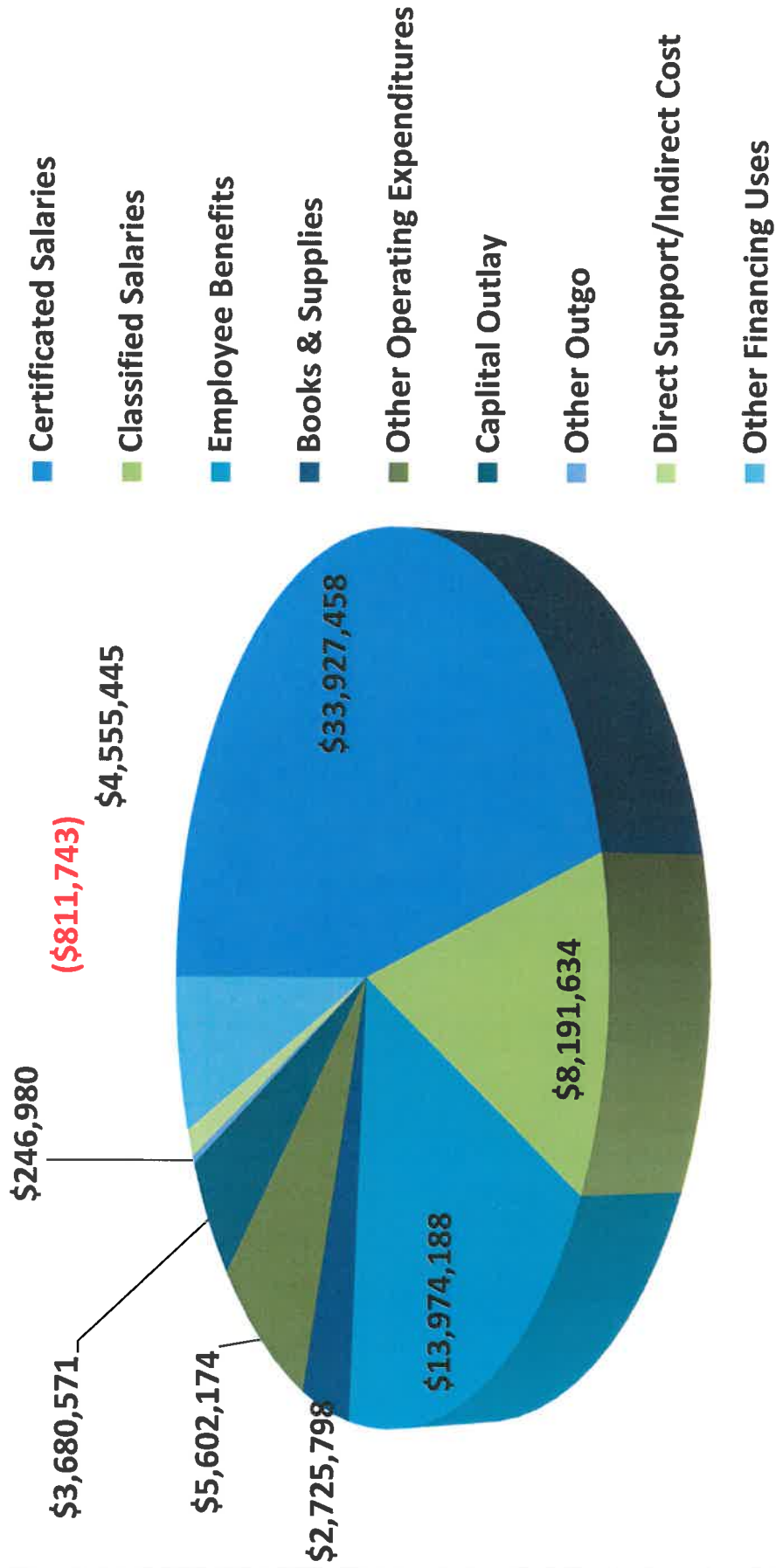
FY 2014-15 COMBINED GENERAL FUND EXPENDITURES



FY 2014-15 UNRESTRICTED GENERAL FUND REVENUES

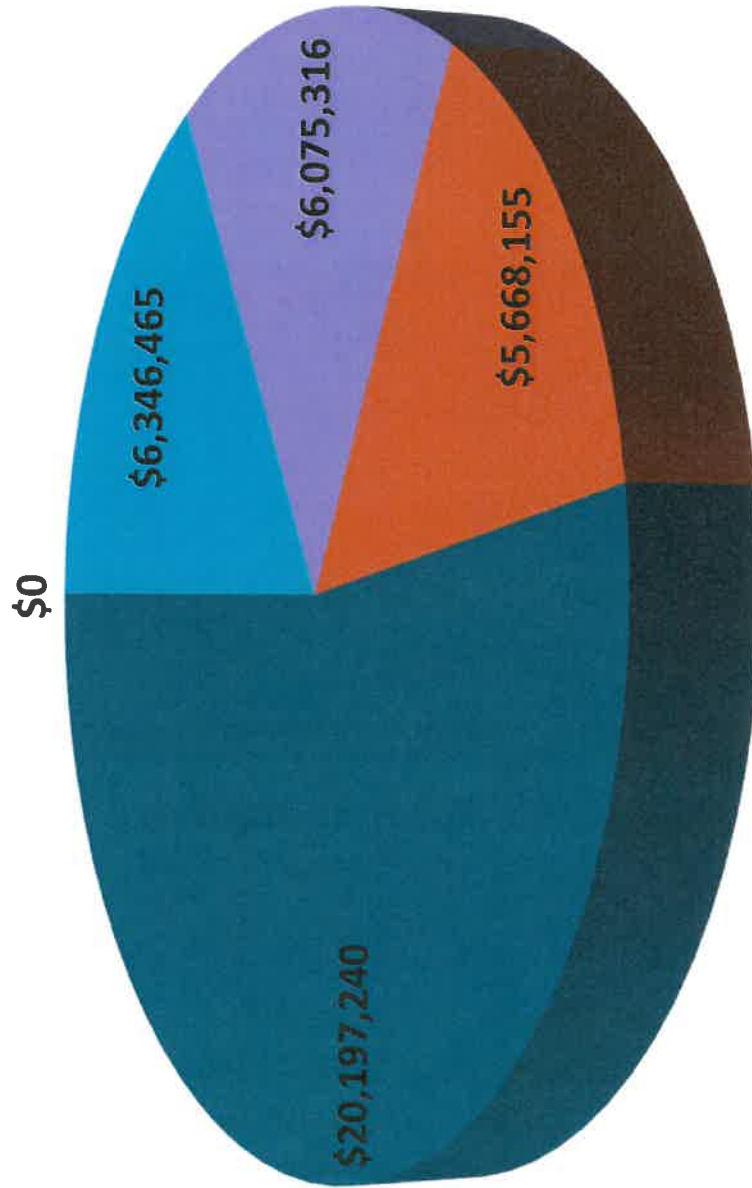


FY 2014-15 UNRESTRICTED GENERAL FUND EXPENDITURES

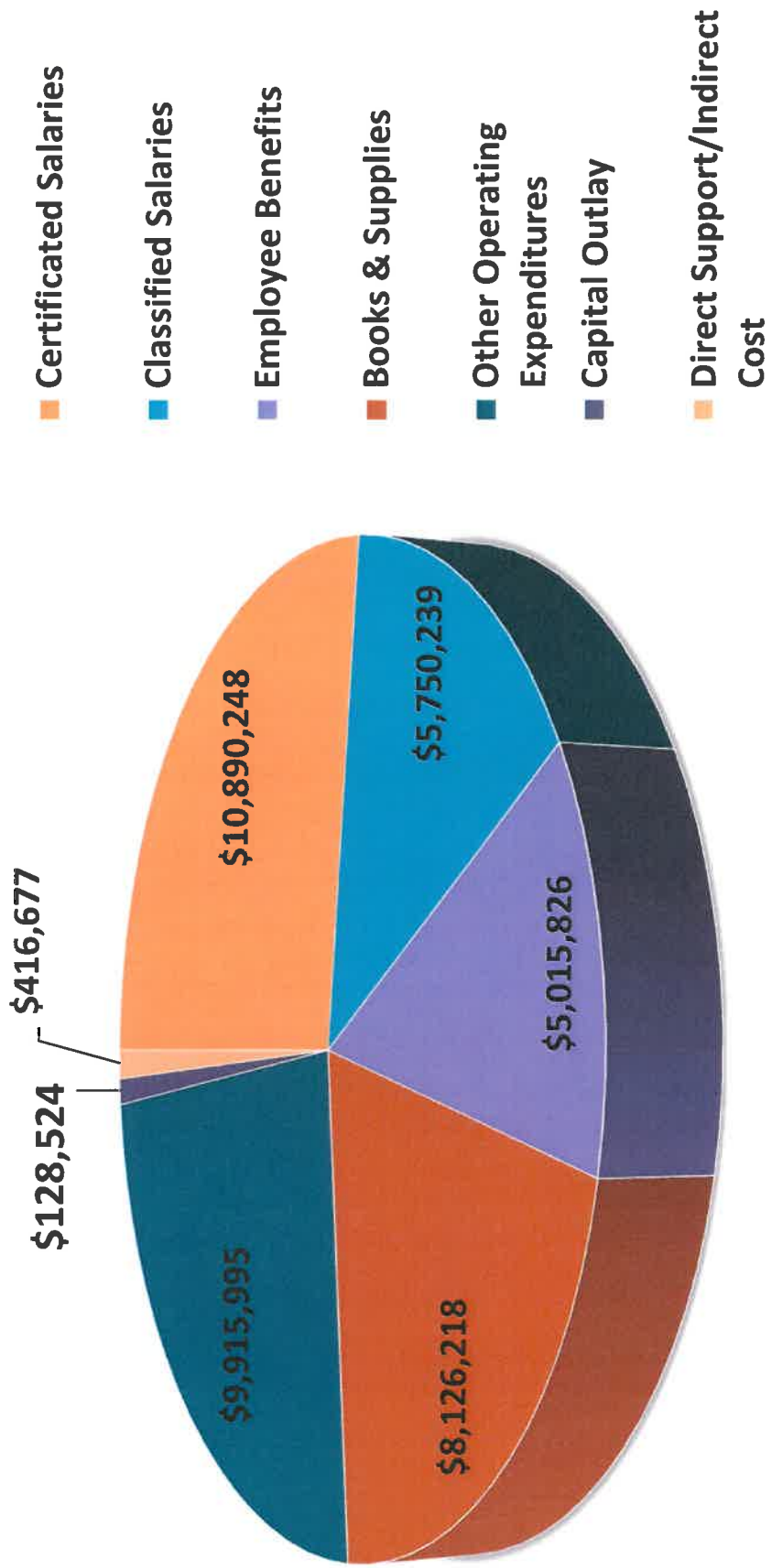


FY 2014-15 RESTRICTED GENERAL FUND REVENUES

- LCFF Sources
- Federal Revenue
- Other State Revenue
- Other Local Revenue
- Other Financing Sources



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	84,177,310.00	13.20%	95,291,760.00	7.53%	102,465,353.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,822,300.00	0.00%	1,822,300.00	0.00%	1,822,300.00
4. Other Local Revenues	8600-8799	2,183,567.00	0.00%	2,183,567.00	-57.60%	925,808.00
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)	29.33%	(26,121,377.00)	5.85%	(27,650,527.00)
6. Total (Sum lines A1 thru A5c)		69,772,637.76	4.88%	73,176,250.00	5.99%	77,562,934.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,927,458.00		34,610,957.00
b. Step & Column Adjustment				683,499.00		697,169.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,927,458.00	2.01%	34,610,957.00	2.01%	35,308,126.00
2. Classified Salaries						
a. Base Salaries				8,193,634.00		8,677,451.00
b. Step & Column Adjustment				161,272.00		170,949.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				322,545.00		299,160.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,193,634.00	5.90%	8,677,451.00	5.42%	9,147,560.00
3. Employee Benefits	3000-3999	13,974,688.00	7.09%	14,965,899.00	7.31%	16,059,940.00
4. Books and Supplies	4000-4999	2,725,797.66	0.00%	2,725,797.66	0.00%	2,725,797.66
5. Services and Other Operating Expenditures	5000-5999	5,602,174.34	0.00%	5,602,174.34	0.00%	5,602,174.34
6. Capital Outlay	6000-6999	3,680,571.00	-95.28%	173,869.00	0.00%	173,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	246,980.00	0.00%	246,980.00	0.00%	246,980.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(811,743.00)	0.00%	(811,743.00)	0.00%	(811,743.00)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,095,005.00	-1.87%	70,746,830.00	1.99%	72,155,245.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,322,367.24)		2,429,420.00		5,407,689.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,772,992.64		7,450,625.40		9,880,045.40
2. Ending Fund Balance (Sum lines C and D1)		7,450,625.40		9,880,045.40		15,287,734.40
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		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	3,377,467.00		3,376,564.00		3,439,264.00
2. Unassigned/Unappropriated	9790	4,048,158.40		6,478,481.40		11,823,470.40
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,450,625.40		9,880,045.40		15,287,734.40

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	3,377,467.00		3,376,564.00		3,439,264.00
c. Unassigned/Unappropriated	9790	4,048,158.40		6,478,481.40		11,823,470.40
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		7,425,625.40		9,855,045.40		15,262,734.40
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.						
Please refer to the MYP assumptions.						

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	6,075,316.00	0.00%	6,075,316.00	0.00%	6,075,316.00
4. Other Local Revenues	8600-8799	5,668,155.00	0.00%	5,668,155.00	0.00%	5,668,155.00
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	29.33%	26,121,377.00	5.85%	27,650,527.00
6. Total (Sum lines A1 thru A5c)		38,287,176.00	15.47%	44,211,313.00	3.46%	45,740,463.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,890,247.56		11,087,263.56
b. Step & Column Adjustment				197,016.00		200,957.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,890,247.56	1.81%	11,087,263.56	1.81%	11,288,220.56
2. Classified Salaries						
a. Base Salaries				5,750,239.38		6,094,207.38
b. Step & Column Adjustment				114,656.00		116,949.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				229,312.00		212,687.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,750,239.38	5.98%	6,094,207.38	5.41%	6,423,843.38
3. Employee Benefits	3000-3999	5,015,826.00	15.49%	5,792,933.00	2.61%	5,943,926.00
4. Books and Supplies	4000-4999	8,126,218.44	0.00%	8,126,218.44	0.00%	8,126,218.44
5. Services and Other Operating Expenditures	5000-5999	9,915,994.54	0.00%	9,915,994.54	0.00%	9,915,994.54
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	416,677.00	0.00%	416,677.00	0.00%	416,677.00
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)		40,487,202.92	3.26%	41,805,293.92	1.63%	42,486,879.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,200,026.92)		2,406,019.08		3,253,583.08
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,631,887.61		1,431,860.69		3,837,879.77
2. Ending Fund Balance (Sum lines C and D1)		1,431,860.69		3,837,879.77		7,091,462.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,431,860.69		3,837,879.77		7,091,462.85
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		1,431,860.69		3,837,879.77		7,091,462.85
(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.						
Please refer to the MYP assumptions.						

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	84,177,310.00	13.20%	95,291,760.00	7.53%	102,465,353.00
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	7,897,616.00	0.00%	7,897,616.00	0.00%	7,897,616.00
4. Other Local Revenues	8600-8799	7,851,722.00	0.00%	7,851,722.00	-16.02%	6,593,963.00
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)		108,059,813.76	8.63%	117,387,563.00	5.04%	123,303,397.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,817,705.56		45,698,220.56
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	44,817,705.56	1.96%	45,698,220.56	1.97%	46,596,346.56
2. Classified Salaries						
a. Base Salaries				13,943,873.38		14,771,658.38
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	13,943,873.38	5.94%	14,771,658.38	5.41%	15,571,403.38
3. Employee Benefits	3000-3999	18,990,514.00	9.31%	20,758,832.00	6.00%	22,003,866.00
4. Books and Supplies	4000-4999	10,852,016.10	0.00%	10,852,016.10	0.00%	10,852,016.10
5. Services and Other Operating Expenditures	5000-5999	15,518,168.88	0.00%	15,518,168.88	0.00%	15,518,168.88
6. Capital Outlay	6000-6999	4,052,571.00	-86.53%	545,869.00	0.00%	545,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	246,980.00	0.00%	246,980.00	0.00%	246,980.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(395,066.00)	0.00%	(395,066.00)	0.00%	(395,066.00)
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)		112,582,207.92	-0.03%	112,552,123.92	1.86%	114,642,124.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,522,394.16)		4,835,439.08		8,661,272.08
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,404,880.25		8,882,486.09		13,717,925.17
2. Ending Fund Balance (Sum lines C and D1)		8,882,486.09		13,717,925.17		22,379,197.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	1,431,860.69		3,837,879.77		7,091,462.85
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	3,377,467.00		3,376,564.00		3,439,264.00
2. Unassigned/Unappropriated	9790	4,048,158.40		6,478,481.40		11,823,470.40
f. Total Components of Ending Fund Balance		8,882,486.09		13,717,925.17		22,379,197.25
(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	3,377,467.00		3,376,564.00		3,439,264.00
c. Unassigned/Unappropriated	9790	4,048,158.40		6,478,481.40		11,823,470.40
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)		7,425,625.40		9,855,045.40		15,262,734.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.60%		8.76%		13.31%
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		10,741.11		10,955.21
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		112,582,207.92		112,552,123.92		114,642,124.92
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)		112,582,207.92		112,552,123.92		114,642,124.92
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)		3,377,466.24		3,376,563.72		3,439,263.75
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)		3,377,466.24		3,376,563.72		3,439,263.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



PITTSBURG UNIFIED SCHOOL DISTRICT

Cashflow Chart

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
A. BEGINNING CASH									
LCFF/Revenue Limit Sources		(257,669.00)	8,857,553.97	11,251,790.95	10,863,845.95	10,010,273.95	4,974,113.70	13,666,784.10	20,997,330.30
Principal Apportionment									
Property Taxes		3,104,095.00	3,104,095.00	8,725,798.00	5,587,371.00	0.00	14,226,760.38	5,583,437.19	0.00
Miscellaneous Funds		489,601.00	489,601.00			423,394.81	(82,050.77)	(3,821.31)	53,814.86
Federal Revenue				2,221,263.00		16,146.99	942,219.78	0.00	684,595.88
Other State Revenue				185,833.00	669,000.00	1,347,072.92	2,225,352.91	444,437.41	0.00
Other Local Revenue				145,196.00	653,381.00	391,971.55	411,796.93	1,744,192.89	546,941.75
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	2,178,586.27	17,724,079.23	7,768,246.18	1,285,352.49
C. DISBURSEMENTS									
Certificated Salaries		1,320,774.00	1,761,032.00	3,962,322.00	3,962,322.00	3,815,537.73	3,786,905.54	3,747,975.87	3,799,162.16
Classified Salaries		410,443.00	684,072.00	1,231,330.00	1,231,330.00	1,228,746.08	1,249,068.66	1,178,486.52	1,212,165.96
Employee Benefits		475,150.00	475,150.00	1,520,481.00	1,520,481.00	1,698,962.51	1,702,300.28	1,683,675.22	1,692,223.87
Books and Supplies		872,804.00	436,402.00	1,571,047.00	872,804.00	161,214.98	639,697.89	707,184.81	237,826.00
Services		1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	420,856.16	1,371,568.42	748,874.09	937,517.54
Capital Outlay		277,800.00	277,800.00	277,800.00	277,800.00	0.00	278,628.06	0.00	0.00
Other Outgo									
Interfund Transfers Out				2,277,723.00					
All Other Financing Uses									
TOTAL DISBURSEMENTS		4,461,515.00	4,739,000.00	11,945,247.00	8,969,281.00	7,325,317.46	9,028,168.85	8,066,196.51	7,909,699.77
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury		1,281,664.05							
Accounts Receivable		15,624,971.19							(1,572.35)
Due From Other Funds			3,806,450.00	279,212.00	2,374,831.00	7,818.30	(8,487.48)	(581.22)	(14,715.91)
Stores						0.00			
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	7,818.30	(8,487.48)	7,636,006.26	(3,941,965.30)
Liabilities and Deferred Inflows									
Accounts Payable		2,075,212.10	266,909.02			(102,752.64)	(5,247.50)	6,928.51	(4,802.88)
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	(102,752.64)	(5,247.50)	6,928.51	(4,802.88)
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		13,662,548.86	3,539,540.98	279,212.00	1,205,957.00	110,570.94	(3,239.98)	7,628,496.53	(3,953,450.68)
E. NET INCREASE/DECREASE (B - C + D)									
F. ENDING CASH (A + E)		9,115,222.97	2,394,236.98	(387,945.00)	(853,572.00)	(5,036,160.25)	8,692,670.40	7,330,546.20	(10,577,797.96)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		8,857,553.97	11,251,790.95	10,863,845.95	10,010,273.95	4,974,113.70	13,666,784.10	20,997,330.30	10,419,532.34

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH								
B. RECEIPTS	10,419,532.34	10,780,090.40	7,695,374.40	6,610,658.40				
LCFF/Revenue Limit Sources								
Principal Apportionment	0.00	11,379,814.00	11,379,814.00	11,294,111.43	0.00	0.00	74,385,296.00	74,385,296.00
Property Taxes	0.00	(1,547,532.00)	(1,547,532.00)	(1,547,532.44)	13,064,070.85	0.00	9,792,014.00	9,792,014.00
Miscellaneous Funds		0.00	0.00		0.00	0.00	0.00	0.00
Federal Revenue	210,658.20	1,094,978.00	1,094,978.00	54,788.00	26,857.15	0.00	6,346,465.00	6,346,465.00
Other State Revenue	461,663.00	465,751.00	465,751.00	465,750.68	1,167,004.08	0.00	7,897,616.00	7,897,616.00
Other Local Revenue	(230.74)	1,271,467.00	1,271,467.00	269,460.00	1,146,078.62		7,851,722.00	7,851,722.00
Interfund Transfers In							1,786,700.00	1,786,700.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	672,090.46	12,664,478.00	12,664,478.00	10,536,557.67	15,404,010.70	0.00	108,059,813.00	108,059,813.76
C. DISBURSEMENTS								
Certificated Salaries	10,406.24	5,928,375.00	5,928,375.00	5,928,374.94	866,143.08		44,817,705.56	44,817,705.56
Classified Salaries	3,187.24	1,693,897.00	1,693,897.00	1,693,898.11	433,351.81		13,943,873.38	13,943,873.38
Employee Benefits	1,766.48	2,270,542.00	2,270,542.00	2,270,542.09	1,408,697.55		18,990,514.00	18,990,514.00
Books and Supplies	140,808.21	2,536,870.00	1,536,870.00	525,125.00	613,562.21		10,852,016.10	10,852,016.10
Services	632,918.06	2,854,746.00	1,854,746.00	854,746.00	1,424,020.61		15,518,168.88	15,518,168.88
Capital Outlay	27,169.07	528,125.00	528,125.00	528,125.00	1,051,198.87		4,052,571.00	4,052,571.00
Other Outgo	0.00	(63,361.00)	(63,361.00)	(52,168.24)	0.00		(148,086.00)	(148,086.00)
Interfund Transfers Out							4,555,445.00	4,555,445.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	816,055.30	15,749,194.00	13,749,194.00	14,026,364.90	5,796,974.13	0.00	112,582,207.92	112,582,207.92
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							1,280,091.70	
Accounts Receivable							15,167,507.69	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							3,694,040.96	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	20,141,640.35	0.00
Liabilities and Deferred Inflows								
Accounts Payable	(504,522.90)						1,464,814.69	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							1,168,874.00	
SUBTOTAL	(504,522.90)	0.00	0.00	0.00	0.00	0.00	2,633,688.69	0.00
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	504,522.90	0.00	0.00	0.00	0.00	0.00	17,507,951.66	0.00
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)	10,760,090.40	(3,084,716.00)	(1,084,716.00)	(3,489,807.23)	9,607,036.57	0.00	12,985,556.74	(4,522,394.16)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							12,727,887.74	



PITTSBURG UNIFIED SCHOOL DISTRICT

SACS REPORT

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2015 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Enrique E. Palacios Telephone: 925-473-2302
Title: Deputy Superintendent E-mail: epalacios@pittsburg.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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	84,427,623.00	54,626,649.63	84,177,310.00	(250,313.00)	-0.3%
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	2,217,603.31	1,822,300.00	29,323.00	1.6%
4) Other Local Revenue		8600-8799	1,468,729.00	1,618,229.00	1,926,849.19	2,183,567.00	565,338.00	34.9%
5) TOTAL, REVENUES			78,141,853.00	87,838,829.00	58,771,102.13	88,183,177.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,249,024.00	34,174,958.00	18,109,327.87	33,927,458.00	247,500.00	0.7%
2) Classified Salaries		2000-2999	7,069,484.00	8,063,634.00	4,481,200.91	8,193,634.00	(130,000.00)	-1.6%
3) Employee Benefits		3000-3999	13,466,377.00	13,974,188.00	7,728,968.25	13,974,688.00	(500.00)	0.0%
4) Books and Supplies		4000-4999	2,280,258.00	2,457,668.66	858,241.60	2,725,797.66	(268,129.00)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	4,866,272.00	5,543,984.34	2,624,207.02	5,602,174.34	(58,190.00)	-1.0%
6) Capital Outlay		6000-6999	116,364.00	3,596,571.00	3,520,043.17	3,680,571.00	(84,000.00)	-2.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	66,489.00	202,818.00	11,192.58	246,980.00	(44,162.00)	-21.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(771,542.00)	(771,542.00)	0.00	(811,743.00)	40,201.00	-5.2%
9) TOTAL, EXPENDITURES			60,342,726.00	67,242,280.00	37,333,181.40	67,539,560.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			17,799,127.00	20,596,549.00	21,437,920.73	20,643,617.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,790,000.00	1,786,700.76	0.00	1,786,700.76	0.00	0.0%
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)	(20,197,240.00)	0.00	(20,197,240.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,904,869.00)	(22,965,984.24)	0.00	(22,965,984.24)		

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	(2,369,435.24)	21,437,920.73	(2,322,367.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,100,626.09	9,772,992.64		9,772,992.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,100,626.09	9,772,992.64		9,772,992.64		
d) Other Restatements		9795	6,384.63	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,107,010.72	9,772,992.64		9,772,992.64		
2) Ending Balance, June 30 (E + F1e)			7,001,268.72	7,403,557.40		7,450,625.40		
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								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,138,534.00	0.00		0.00		
Contract Negotiations	1100	9780	1,138,534.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,896,229.00	3,244,275.07		3,377,467.00		
Unassigned/Unappropriated Amount			2,941,505.72	4,134,282.33		4,048,158.40		

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	62,081,902.00	34,126,081.05	61,932,796.00	(149,106.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	10,138,725.00	12,553,707.00	6,119,773.00	12,553,707.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(101,207.00)	(101,207.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	113,624.00	110,797.00	0.00	110,797.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	626.00	626.27	626.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,391,980.00	6,477,271.00	11,484,377.19	6,477,271.00	0.00	0.0%
Unsecured Roll Taxes		8042	456,964.00	449,894.00	414,809.39	449,894.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	315,370.00	620,773.00	499,580.76	620,773.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,720,130.00	2,132,653.00	1,981,401.97	2,132,653.00	0.00	0.0%
Community Redevelopment Funds (SB 817/699/1992)		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	84,427,623.00	54,626,649.63	84,177,310.00	(250,313.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,780,835.00)	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			74,880,147.00	84,427,623.00	54,626,649.63	84,177,310.00	(250,313.00)	-0.3%
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	1,549,271.00	371,429.00	8,452.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	1,300,000.00	1,300,000.00	647,461.75	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	150,871.00	20,871.00	16.1%
TOTAL, OTHER STATE REVENUE			1,792,977.00	1,792,977.00	2,217,603.31	1,822,300.00	29,323.00	1.6%

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	1,361,537.77	1,361,588.00	103,829.00	8.3%
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	31,129.96	110,970.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	10,376.95	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	149,500.00	523,804.51	611,009.00	461,509.00	308.7%
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	1,618,229.00	1,926,849.19	2,183,567.00	565,338.00	34.9%
TOTAL, REVENUES			78,141,853.00	87,838,829.00	58,771,102.13	88,183,177.00	344,348.00	0.4%

2014-15 Second 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)
Certificated Teachers' Salaries		1100	28,239,986.00	29,036,200.00	15,260,773.44	28,788,700.00	247,500.00	0.9%
Certificated Pupil Support Salaries		1200	867,330.00	867,330.00	472,435.10	867,330.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,141,708.00	4,271,428.00	2,375,944.33	4,271,428.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	175.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,249,024.00	34,174,958.00	18,109,327.87	33,927,458.00	247,500.00	0.7%
CLASSIFIED SALARIES								
Classified instructional Salaries		2100	136,156.00	147,006.00	62,173.75	147,006.00	0.00	0.0%
Classified Support Salaries		2200	2,544,436.00	2,795,836.00	1,576,329.46	2,795,836.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	828,520.00	1,136,520.00	607,688.14	1,136,520.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,685,315.00	3,074,915.00	1,691,924.67	3,074,915.00	0.00	0.0%
Other Classified Salaries		2900	875,057.00	909,357.00	543,084.89	1,039,357.00	(130,000.00)	-14.3%
TOTAL, CLASSIFIED SALARIES			7,069,484.00	8,063,634.00	4,481,200.91	8,193,634.00	(130,000.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,906,667.00	2,955,667.00	1,556,233.42	2,955,767.00	(100.00)	0.0%
PERS		3201-3202	851,766.00	861,866.00	489,454.51	861,866.00	0.00	0.0%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	979,336.00	1,075,286.00	581,673.74	1,075,386.00	(100.00)	0.0%
Unemployment Insurance		3401-3402	6,483,781.00	6,735,781.00	3,461,646.23	6,735,781.00	0.00	0.0%
Workers' Compensation		3501-3502	37,646.00	37,786.00	11,259.05	37,886.00	(100.00)	-0.3%
OPEB, Allocated		3601-3602	1,453,902.00	1,532,313.00	830,637.68	1,532,413.00	(100.00)	0.0%
OPEB, Active Employees		3701-3702	741,631.00	763,841.00	786,416.12	763,941.00	(100.00)	0.0%
Other Employee Benefits		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	13,974,188.00	7,728,968.25	13,974,688.00	(500.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,000.00	12,000.00	11,465.38	11,500.00	500.00	4.2%
Books and Other Reference Materials		4200	17,300.00	28,424.00	29,813.85	39,174.00	(10,750.00)	-37.8%
Materials and Supplies		4300	1,062,057.00	1,177,543.66	607,710.50	1,346,257.71	(168,714.05)	-14.3%
Noncapitalized Equipment		4400	1,188,901.00	1,239,701.00	209,251.87	1,328,865.95	(89,164.95)	-7.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,280,258.00	2,457,668.66	858,241.60	2,725,797.66	(268,129.00)	-10.9%
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	181,533.00	95,741.94	185,033.00	(3,500.00)	-1.9%
Dues and Memberships		5300	32,450.00	32,645.00	21,022.04	33,645.00	(1,000.00)	-3.1%
Insurance		5400-5450	875,000.00	935,000.00	933,165.00	935,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	948,462.00	1,182,087.00	509,508.59	1,182,087.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	334,399.00	576,102.00	162,332.72	580,552.00	(4,450.00)	-0.8%
Transfers of Direct Costs		5710	36,450.00	36,450.00	24,720.44	15,650.00	20,800.00	57.1%
Transfers of Direct Costs - Interfund		5750	50,709.00	48,709.00	12,299.28	49,209.00	(500.00)	-1.0%
Professional/Consulting Services and Operating Expenditures		5800	1,998,736.00	2,094,210.34	828,749.34	2,163,750.34	(69,540.00)	-3.3%
Communications		5900	455,048.00	457,248.00	36,667.67	457,248.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,866,272.00	5,543,984.34	2,624,207.02	5,602,174.34	(58,190.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	105.00	105.00	105.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	116,364.00	3,596,466.00	3,519,938.17	3,680,466.00	(84,000.00)	-2.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			116,364.00	3,596,571.00	3,520,043.17	3,680,571.00	(84,000.00)	-2.3%
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	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	136,329.00	11,192.58	180,491.00	(44,162.00)	-32.4%
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	202,818.00	11,192.58	246,980.00	(44,162.00)	-21.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(382,528.00)	(382,528.00)	0.00	(416,677.00)	34,149.00	-8.9%
Transfers of Indirect Costs - Interfund		7350	(389,014.00)	(389,014.00)	0.00	(395,066.00)	6,052.00	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(771,542.00)	(771,542.00)	0.00	(811,743.00)	40,201.00	-5.2%
TOTAL, EXPENDITURES			60,342,726.00	67,242,280.00	37,333,181.40	67,539,560.00	(297,280.00)	-0.4%

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	1,786,700.76	0.00	1,786,700.76	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,790,000.00	1,786,700.76	0.00	1,786,700.76	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	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)	(20,197,240.00)	0.00	(20,197,240.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,139,424.00)	(20,197,240.00)	0.00	(20,197,240.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(15,904,869.00)	(22,965,984.24)	0.00	(22,965,984.24)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	2,780,835.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,768,485.00	6,346,465.00	2,166,278.26	6,346,465.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,490,728.00	5,640,356.00	3,821,097.01	6,075,316.00	434,960.00	7.7%
4) Other Local Revenue		8600-8799	5,463,308.00	5,641,557.00	1,563,761.47	5,668,155.00	26,598.00	0.5%
5) TOTAL, REVENUES			18,503,356.00	17,628,378.00	7,551,136.74	18,089,936.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,452,294.00	9,850,847.56	5,113,684.35	10,890,247.56	(1,039,400.00)	-10.6%
2) Classified Salaries		2000-2999	5,168,959.00	5,617,809.77	3,165,627.16	5,750,239.38	(132,429.61)	-2.4%
3) Employee Benefits		3000-3999	4,730,300.00	5,031,826.00	2,755,929.31	5,015,826.00	16,000.00	0.3%
4) Books and Supplies		4000-4999	2,730,775.00	6,270,369.70	2,004,730.37	8,126,218.44	(1,855,848.74)	-29.6%
5) Services and Other Operating Expenditures		5000-5999	8,521,924.00	8,819,396.15	2,759,288.35	9,915,994.54	(1,096,598.39)	-12.4%
6) Capital Outlay		6000-6999	656,000.00	372,000.00	984.85	372,000.00	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	382,528.00	382,528.00	0.00	416,677.00	(34,149.00)	-8.9%
9) TOTAL, EXPENDITURES			31,642,780.00	36,344,777.18	15,800,244.39	40,487,202.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,139,424.00)	(18,716,399.18)	(8,249,107.65)	(22,397,266.92)		
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	20,197,240.00	0.00	20,197,240.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,139,424.00	20,197,240.00	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	1,480,840.82	(8,249,107.65)	(2,200,026.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,891,219.42	3,631,887.61		3,631,887.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,891,219.42	3,631,887.61		3,631,887.61		
d) Other Restatements		9795	(0.30)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,891,219.12	3,631,887.61		3,631,887.61		
2) Ending Balance, June 30 (E + F1e)			3,891,219.12	5,112,728.43		1,431,860.69		
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	5,112,728.43		1,431,860.69		
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)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	2,780,835.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	253,578.00	142,444.00	253,578.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	3,350,320.00	1,637,197.46	3,350,320.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	365,850.00	473,860.00	108,010.06	473,860.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title 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%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	185,360.00	17,954.23	185,360.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	83,639.00	83,639.00	0.00	83,639.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	129,346.61	60,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,768,485.00	6,346,465.00	2,166,278.26	6,346,465.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	239,107.43	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	1,346,718.27	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	12,542.00	12,542.56	12,542.00	0.00	0.0%
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	1,853,487.00	2,316,860.00	434,960.00	23.1%
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	996,088.00	369,241.75	996,088.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,490,728.00	5,640,356.00	3,821,097.01	6,075,316.00	434,960.00	7.7%

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	23,955.00	57,531.03	50,553.00	26,598.00	111.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	5,248,162.00	5,402,456.00	1,506,230.44	5,402,456.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,463,308.00	5,641,557.00	1,563,761.47	5,668,155.00	26,598.00	0.5%
TOTAL, REVENUES			18,503,356.00	17,628,378.00	7,551,136.74	18,089,936.00	461,558.00	2.6%

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	7,865,353.05	4,014,492.42	8,904,753.05	(1,039,400.00)	-13.2%
Certificated Pupil Support Salaries		1200	1,363,064.00	1,375,436.00	705,645.50	1,375,436.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	567,130.00	610,058.51	393,546.43	610,058.51	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,452,294.00	9,850,847.56	5,113,684.35	10,890,247.56	(1,039,400.00)	-10.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,177,652.00	2,128,290.00	1,115,295.79	2,250,590.00	(122,300.00)	-5.7%
Classified Support Salaries		2200	1,877,582.00	2,194,417.00	1,382,905.10	2,194,417.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	163,866.00	229,200.00	121,682.09	229,200.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	523,968.00	640,011.77	372,749.82	650,141.38	(10,129.61)	-1.6%
Other Classified Salaries		2900	425,891.00	425,891.00	172,994.36	425,891.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,168,959.00	5,617,809.77	3,165,627.16	5,750,239.38	(132,429.61)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	763,554.00	810,454.00	418,596.74	794,454.00	16,000.00	2.0%
PERS		3201-3202	598,963.00	621,241.00	351,219.80	621,241.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	485,975.00	514,955.00	311,473.12	514,955.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,175,513.00	2,330,309.00	1,240,497.99	2,330,309.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,817.00	13,833.00	3,975.21	13,833.00	0.00	0.0%
Workers' Compensation		3601-3602	493,904.00	523,958.00	305,657.92	523,958.00	0.00	0.0%
OPEB, Allocated		3701-3702	198,574.00	217,076.00	124,508.53	217,076.00	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			4,730,300.00	5,031,826.00	2,755,929.31	5,015,826.00	16,000.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	330,500.00	560,952.00	320,469.54	561,522.00	(570.00)	-0.1%
Books and Other Reference Materials		4200	178,000.00	578,850.76	241,142.03	649,959.76	(71,109.00)	-12.3%
Materials and Supplies		4300	1,929,912.00	4,146,088.04	578,971.87	5,459,257.78	(1,313,169.74)	-31.7%
Noncapitalized Equipment		4400	292,363.00	984,478.90	864,146.93	1,455,478.90	(471,000.00)	-47.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,730,775.00	6,270,369.70	2,004,730.37	8,126,218.44	(1,855,848.74)	-29.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,028,925.00	5,041,499.00	1,542,223.14	5,034,353.39	7,145.61	0.1%
Travel and Conferences		5200	170,217.00	234,294.30	68,324.17	311,294.30	(77,000.00)	-32.9%
Dues and Memberships		5300	1,500.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,700.00	229,400.00	60,316.09	222,716.00	6,684.00	2.9%
Transfers of Direct Costs		5710	(36,450.00)	(36,450.00)	(25,220.81)	(15,650.00)	(20,800.00)	57.1%
Transfers of Direct Costs - Interfund		5750	39,200.00	20,117.11	6,405.72	25,867.11	(5,750.00)	-28.6%
Professional/Consulting Services and Operating Expenditures		5800	3,031,327.00	3,317,280.74	1,102,525.29	4,321,158.74	(1,003,878.00)	-30.3%
Communications		5900	9,505.00	13,255.00	4,714.75	16,255.00	(3,000.00)	-22.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,521,924.00	8,819,396.15	2,759,288.35	9,915,994.54	(1,096,598.39)	-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)
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	0.00	984.85	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	403,500.00	372,000.00	0.00	372,000.00	0.00	0.0%
Equipment Replacement		6500	103,500.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			656,000.00	372,000.00	984.85	372,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	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	416,677.00	(34,149.00)	-8.9%
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	416,677.00	(34,149.00)	-8.9%
TOTAL, EXPENDITURES			31,642,780.00	36,344,777.18	15,800,244.39	40,487,202.92	(4,142,425.74)	-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	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: Chld 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	20,197,240.00	0.00	20,197,240.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			13,139,424.00	20,197,240.00	0.00	20,197,240.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,139,424.00	20,197,240.00	0.00	20,197,240.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	77,660,982.00	84,427,623.00	54,626,649.63	84,177,310.00	(250,313.00)	-0.3%
2) Federal Revenue		8100-8299	4,768,485.00	6,346,465.00	2,166,278.26	6,346,465.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,283,705.00	7,433,333.00	6,038,700.32	7,897,616.00	464,283.00	6.2%
4) Other Local Revenue		8600-8799	6,932,037.00	7,259,786.00	3,490,610.66	7,851,722.00	591,936.00	8.2%
5) TOTAL, REVENUES			96,645,209.00	105,467,207.00	66,322,238.87	106,273,113.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,701,318.00	44,025,805.56	23,223,012.22	44,817,705.56	(791,900.00)	-1.8%
2) Classified Salaries		2000-2999	12,238,443.00	13,681,443.77	7,646,828.07	13,943,873.38	(262,429.61)	-1.9%
3) Employee Benefits		3000-3999	18,196,677.00	19,006,014.00	10,484,897.56	18,990,514.00	15,500.00	0.1%
4) Books and Supplies		4000-4999	5,011,033.00	8,728,038.36	2,862,971.97	10,852,016.10	(2,123,977.74)	-24.3%
5) Services and Other Operating Expenditures		5000-5999	13,388,196.00	14,363,380.49	5,383,495.37	15,518,168.88	(1,154,788.39)	-8.0%
6) Capital Outlay		6000-6999	772,364.00	3,968,571.00	3,521,028.02	4,052,571.00	(84,000.00)	-2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	66,489.00	202,818.00	11,192.58	246,980.00	(44,162.00)	-21.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(389,014.00)	(389,014.00)	0.00	(395,066.00)	6,052.00	-1.6%
9) TOTAL, EXPENDITURES			91,985,506.00	103,587,057.18	53,133,425.79	108,026,762.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,659,703.00	1,880,149.82	13,188,813.08	(1,753,649.92)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,790,000.00	1,786,700.76	0.00	1,786,700.76	0.00	0.0%
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)	(2,768,744.24)	0.00	(2,768,744.24)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,894,258.00	(888,594.42)	13,188,813.08	(4,522,394.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,991,845.51	13,404,880.25		13,404,880.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,991,845.51	13,404,880.25		13,404,880.25		
d) Other Restatements		9795	6,384.33	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,998,229.84	13,404,880.25		13,404,880.25		
2) Ending Balance, June 30 (E + F1e)			10,892,487.84	12,516,285.83		8,882,486.09		
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	5,112,728.43		1,431,860.69		
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	0.00		0.00		
Contract Negotiations	1100	9780	1,138,534.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,896,229.00	3,244,275.07		3,377,467.00		
Unassigned/Unappropriated Amount			2,941,505.42	4,134,282.33		4,048,158.40		

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 General Fund
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 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	62,081,902.00	34,126,081.05	61,932,796.00	(149,106.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	10,138,725.00	12,553,707.00	6,119,773.00	12,553,707.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(101,207.00)	(101,207.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	113,624.00	110,797.00	0.00	110,797.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	626.00	626.27	626.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,391,980.00	6,477,271.00	11,484,377.19	6,477,271.00	0.00	0.0%
Unsecured Roll Taxes		8042	456,964.00	449,894.00	414,809.39	449,894.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	315,370.00	620,773.00	499,580.76	620,773.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,720,130.00	2,132,653.00	1,981,401.97	2,132,653.00	0.00	0.0%
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	84,427,623.00	54,626,649.63	84,177,310.00	(250,313.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,780,835.00)	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	2,780,835.00	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			77,660,982.00	84,427,623.00	54,626,649.63	84,177,310.00	(250,313.00)	-0.3%
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	253,578.00	142,444.00	253,578.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	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	3,350,320.00	1,637,197.46	3,350,320.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	365,850.00	473,860.00	108,010.06	473,860.00	0.00	0.0%

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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%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	185,360.00	17,954.23	185,360.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	83,639.00	83,639.00	0.00	83,639.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	129,346.61	60,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,768,485.00	6,346,465.00	2,166,278.26	6,346,465.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	1,549,271.00	371,429.00	8,452.00	2.3%
Lottery - Unrestricted and Instructional Materi		8560	1,630,000.00	1,630,000.00	886,569.18	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	1,346,718.27	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	12,542.00	12,542.56	12,542.00	0.00	0.0%
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	1,853,487.00	2,316,860.00	434,960.00	23.1%
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	1,126,088.00	390,112.31	1,146,959.00	20,871.00	1.9%
TOTAL, OTHER STATE REVENUE			7,283,705.00	7,433,333.00	6,038,700.32	7,897,616.00	464,283.00	6.2%

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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	1,361,537.77	1,361,588.00	103,829.00	8.3%
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	31,129.96	110,970.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	10,376.95	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	173,455.00	581,335.54	661,562.00	488,107.00	281.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,402,456.00	1,506,230.44	5,402,456.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,932,037.00	7,259,786.00	3,490,610.66	7,851,722.00	591,936.00	8.2%
TOTAL, REVENUES			96,645,209.00	105,467,207.00	66,322,238.87	106,273,113.00	805,906.00	0.8%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	35,762,086.00	36,901,553.05	19,275,265.86	37,693,453.05	(791,900.00)	-2.1%
Certificated Pupil Support Salaries		1200	2,230,394.00	2,242,766.00	1,178,080.60	2,242,766.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,708,838.00	4,881,486.51	2,769,490.76	4,881,486.51	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	175.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,701,318.00	44,025,805.56	23,223,012.22	44,817,705.56	(791,900.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,313,808.00	2,275,296.00	1,177,469.54	2,397,596.00	(122,300.00)	-5.4%
Classified Support Salaries		2200	4,422,018.00	4,990,253.00	2,959,234.56	4,990,253.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	992,386.00	1,365,720.00	729,370.23	1,365,720.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,209,283.00	3,714,926.77	2,064,674.49	3,725,056.38	(10,129.61)	-0.3%
Other Classified Salaries		2900	1,300,948.00	1,335,248.00	716,079.25	1,465,248.00	(130,000.00)	-9.7%
TOTAL, CLASSIFIED SALARIES			12,238,443.00	13,681,443.77	7,646,828.07	13,943,873.38	(262,429.61)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,670,221.00	3,766,121.00	1,974,830.16	3,750,221.00	15,900.00	0.4%
PERS		3201-3202	1,450,729.00	1,483,107.00	840,674.31	1,483,107.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,465,311.00	1,590,241.00	893,146.86	1,590,341.00	(100.00)	0.0%
Health and Welfare Benefits		3401-3402	8,659,294.00	9,066,090.00	4,702,144.22	9,066,090.00	0.00	0.0%
Unemployment Insurance		3501-3502	51,463.00	51,619.00	15,234.26	51,719.00	(100.00)	-0.2%
Workers' Compensation		3601-3602	1,947,806.00	2,056,271.00	1,136,295.60	2,056,371.00	(100.00)	0.0%
OPEB, Allocated		3701-3702	940,205.00	980,917.00	910,924.65	981,017.00	(100.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,648.00	11,648.00	11,647.50	11,648.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,196,677.00	19,006,014.00	10,484,897.56	18,990,514.00	15,500.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	342,500.00	572,952.00	331,934.92	573,022.00	(70.00)	0.0%
Books and Other Reference Materials		4200	195,300.00	607,274.76	270,955.88	689,133.76	(81,859.00)	-13.5%
Materials and Supplies		4300	2,991,969.00	5,323,631.70	1,186,682.37	6,805,515.49	(1,481,883.79)	-27.8%
Noncapitalized Equipment		4400	1,481,264.00	2,224,179.90	1,073,398.80	2,784,344.85	(560,164.95)	-25.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,011,033.00	8,728,038.36	2,862,971.97	10,852,016.10	(2,123,977.74)	-24.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,028,925.00	5,041,499.00	1,542,223.14	5,034,353.39	7,145.61	0.1%
Travel and Conferences		5200	305,235.00	415,827.30	164,066.11	496,327.30	(80,500.00)	-19.4%
Dues and Memberships		5300	33,950.00	32,645.00	21,022.04	33,645.00	(1,000.00)	-3.1%
Insurance		5400-5450	875,000.00	935,000.00	933,165.00	935,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	948,462.00	1,182,087.00	509,508.59	1,182,087.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	612,099.00	805,502.00	222,648.81	803,268.00	2,234.00	0.3%
Transfers of Direct Costs		5710	0.00	0.00	(500.37)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	89,909.00	68,826.11	18,705.00	75,076.11	(6,250.00)	-9.1%
Professional/Consulting Services and Operating Expenditures		5800	5,030,063.00	5,411,491.08	1,931,274.63	6,484,909.08	(1,073,418.00)	-19.8%
Communications		5900	464,553.00	470,503.00	41,382.42	473,503.00	(3,000.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,388,196.00	14,363,380.49	5,383,495.37	15,518,168.88	(1,154,788.39)	-8.0%

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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	105.00	1,089.85	105.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	519,864.00	3,968,466.00	3,519,938.17	4,052,466.00	(84,000.00)	-2.1%
Equipment Replacement		6500	103,500.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			772,364.00	3,968,571.00	3,521,028.02	4,052,571.00	(84,000.00)	-2.1%
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	136,329.00	11,192.58	180,491.00	(44,162.00)	-32.4%
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	202,818.00	11,192.58	246,980.00	(44,162.00)	-21.8%
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	(395,066.00)	6,052.00	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(389,014.00)	(389,014.00)	0.00	(395,066.00)	6,052.00	-1.6%
TOTAL, EXPENDITURES			91,985,506.00	103,587,057.18	53,133,425.79	108,026,762.92	(4,439,705.74)	-4.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	1,790,000.00	1,786,700.76	0.00	1,786,700.76	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,790,000.00	1,786,700.76	0.00	1,786,700.76	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	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)	(2,768,744.24)	0.00	(2,768,744.24)	0.00	0.0%

<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	0.04
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	40,398.87
Total, Restricted Balance		<u>1,431,860.69</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	501,437.00	142,945.13	501,437.00	0.00	0.0%
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	223,304.00	223,771.20	269,248.24	45,944.24	20.6%
5) TOTAL, REVENUES			626,726.00	724,741.00	366,716.33	770,685.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,067,657.00	1,200,612.93	627,723.63	1,223,541.93	(22,929.00)	-1.9%
2) Classified Salaries		2000-2999	328,705.00	267,164.00	146,031.73	291,350.00	(24,186.00)	-9.1%
3) Employee Benefits		3000-3999	292,239.00	303,702.00	200,210.01	316,574.55	(12,872.55)	-4.2%
4) Books and Supplies		4000-4999	177,226.00	204,681.07	81,640.79	184,585.76	20,095.31	9.8%
5) Services and Other Operating Expenditures		5000-5999	208,842.00	227,848.00	127,412.77	227,848.00	0.00	0.0%
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	8,109.00	(6,052.00)	-294.2%
9) TOTAL, EXPENDITURES			2,076,726.00	2,206,065.00	1,183,018.93	2,252,009.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,450,000.00)	(1,481,324.00)	(816,302.60)	(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	(31,324.00)	(816,302.60)	(31,324.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,638,751.49	39,351.76		39,351.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,638,751.49	39,351.76		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	39,351.76		39,351.76		
2) Ending Balance, June 30 (E + F1e)			1,638,751.49	8,027.76		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	8,027.35		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	0.41		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		

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		8285	0.00	0.00	0.00	0.00	0.00	0.0%
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	33,351.00	12,194.46	33,351.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	394,710.00	468,086.00	130,750.67	468,086.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			425,125.00	501,437.00	142,945.13	501,437.00	0.00	0.0%
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	(232.53)	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	154,750.00	99,903.10	154,750.00	0.00	0.0%
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	68,554.00	124,100.63	114,498.24	45,944.24	67.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			201,601.00	223,304.00	223,771.20	269,248.24	45,944.24	20.6%
TOTAL, REVENUES			626,726.00	724,741.00	366,716.33	770,685.24		

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	1,037,552.93	494,613.48	1,059,093.93	(21,541.00)	-2.1%
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	163,060.00	133,110.15	164,448.00	(1,388.00)	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,067,657.00	1,200,612.93	627,723.63	1,223,541.93	(22,929.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	33,158.00	36,920.00	20,104.67	36,920.00	0.00	0.0%
Classified Support Salaries		2200	82,933.00	99,302.00	54,528.15	99,302.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	66,673.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	145,941.00	130,942.00	71,398.91	155,128.00	(24,186.00)	-18.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			328,705.00	267,164.00	146,031.73	291,350.00	(24,186.00)	-9.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,846.00	80,453.00	44,093.91	82,287.00	(1,834.00)	-2.3%
PERS		3201-3202	35,118.00	31,080.00	18,488.46	33,910.00	(2,830.00)	-9.1%
OASDI/Medicare/Alternative		3301-3302	34,337.00	34,201.00	21,682.44	36,374.00	(2,173.00)	-6.4%
Health and Welfare Benefits		3401-3402	90,733.00	99,833.00	74,509.12	103,355.00	(3,522.00)	-3.5%
Unemployment Insurance		3501-3502	552.00	558.00	379.48	581.00	(23.00)	-4.1%
Workers' Compensation		3601-3602	40,220.00	40,412.00	29,402.36	42,236.55	(1,824.55)	-4.5%
OPEB, Allocated		3701-3702	17,433.00	17,165.00	11,654.24	17,831.00	(666.00)	-3.9%
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	303,702.00	200,210.01	316,574.55	(12,872.55)	-4.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	35,674.00	38,174.00	6,385.10	30,674.00	7,500.00	19.6%
Books and Other Reference Materials		4200	21,675.00	18,925.00	12,976.53	18,925.00	0.00	0.0%
Materials and Supplies		4300	96,477.00	119,182.07	60,843.61	129,986.76	(10,804.69)	-9.1%
Noncapitalized Equipment		4400	23,400.00	28,400.00	1,435.55	5,000.00	23,400.00	82.4%
TOTAL, BOOKS AND SUPPLIES			177,226.00	204,681.07	81,640.79	184,585.76	20,095.31	9.8%

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	13,986.00	810.79	13,986.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	250.00	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	0.00	31,532.93	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	17,600.00	10,215.54	17,600.00	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	3,000.00	9,000.00	566.80	9,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,402.00	150,762.00	73,261.15	150,762.00	0.00	0.0%
Communications		5900	24,000.00	34,000.00	10,775.56	34,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,842.00	227,848.00	127,412.77	227,848.00	0.00	0.0%
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	8,109.00	(6,052.00)	-294.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,057.00	2,057.00	0.00	8,109.00	(6,052.00)	-294.2%
TOTAL EXPENDITURES			2,076,726.00	2,206,065.00	1,183,018.93	2,252,009.24		

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								
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		8960	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		

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	8,027.35
Total, Restricted Balance		<u>8,027.35</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	191,629.00	191,629.00	129,078.00	191,629.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,381,648.00	1,381,648.00	840,650.00	1,381,648.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	250.73	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,633,277.00	1,633,277.00	969,978.73	1,633,277.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	394,598.00	394,598.00	216,988.19	394,598.00	0.00	0.0%
2) Classified Salaries		2000-2999	403,030.00	403,030.00	230,187.08	403,030.00	0.00	0.0%
3) Employee Benefits		3000-3999	377,442.00	370,442.00	201,907.40	370,442.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,950.00	36,055.91	9,574.05	36,055.91	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	62,750.00	69,750.00	33,966.77	69,750.00	0.00	0.0%
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	1,379,979.91	692,623.49	1,379,979.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			253,403.00	253,297.09	277,355.24	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	253,297.09	277,355.24	253,297.09		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	68,681.97	68,785.38		68,785.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,681.97	68,785.38		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	68,785.38		68,785.38		
2) Ending Balance, June 30 (E + F1e)			322,084.97	322,082.47		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	322,082.47		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		

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	129,078.00	191,629.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			191,629.00	191,629.00	129,078.00	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	835,821.00	1,372,398.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,250.00	9,250.00	4,829.00	9,250.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,381,648.00	1,381,648.00	840,650.00	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	250.73	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	250.73	60,000.00	0.00	0.0%
TOTAL, REVENUES			1,633,277.00	1,633,277.00	969,978.73	1,633,277.00		

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	334,667.00	334,667.00	179,369.67	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	37,618.52	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	216,988.19	394,598.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	282,067.00	282,067.00	154,483.61	282,067.00	0.00	0.0%
Classified Support Salaries		2200	33,818.00	33,818.00	20,971.69	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	54,731.78	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	230,187.08	403,030.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,407.00	9,407.00	5,270.93	9,407.00	0.00	0.0%
PERS		3201-3202	76,084.00	76,084.00	42,434.20	76,084.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	46,653.00	46,653.00	27,624.78	46,653.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	206,707.00	199,707.00	103,502.65	199,707.00	0.00	0.0%
Unemployment Insurance		3501-3502	362.00	362.00	208.87	362.00	0.00	0.0%
Workers' Compensation		3601-3602	26,850.00	26,850.00	16,159.49	26,850.00	0.00	0.0%
OPEB, Allocated		3701-3702	11,379.00	11,379.00	6,706.48	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	370,442.00	201,907.40	370,442.00	0.00	0.0%
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	36,055.91	9,574.05	36,055.91	0.00	0.0%
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	36,055.91	9,574.05	36,055.91	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 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	1,150.00	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	65.22	17,750.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,000.00	8,000.00	1,896.52	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	5,509.65	10,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,000.00	28,000.00	25,234.92	28,000.00	0.00	0.0%
Communications		5900	500.00	500.00	110.46	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,750.00	69,750.00	33,966.77	69,750.00	0.00	0.0%
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	1,379,979.91	692,623.49	1,379,979.91		

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		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			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		322,082.47

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>

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	4,917,746.00	1,669,306.49	4,917,746.00	0.00	0.0%
3) Other State Revenue		8300-8599	370,000.00	370,000.00	99,092.51	370,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	425,644.00	416,000.00	133,782.65	416,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,645,644.00	5,703,746.00	1,902,181.65	5,703,746.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,971.00	13,327.00	0.00	13,327.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,897,372.00	1,906,934.40	1,089,569.80	1,906,934.40	0.00	0.0%
3) Employee Benefits		3000-3999	681,040.00	681,040.00	394,431.62	681,040.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,383,102.00	2,984,102.00	1,152,339.46	2,984,102.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	129,141.00	340,223.96	77,326.02	333,973.96	6,250.00	1.8%
6) Capital Outlay		6000-6999	150,000.00	235,000.00	50,311.30	235,000.00	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	280,853.00	280,853.00	0.00	280,853.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,550,479.00	6,441,480.36	2,763,978.20	6,435,230.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,165.00	(737,734.36)	(861,796.55)	(731,484.36)		
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		

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	(737,734.36)	(661,796.55)	(731,484.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,247,643.16	1,488,056.90		1,488,056.90	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,247,643.16	1,488,056.90		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	1,488,056.90		1,488,056.90		
2) Ending Balance, June 30 (E + F1e)			1,342,808.16	750,322.54		756,572.54		
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			1,342,808.16	750,322.54		756,572.54		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,850,000.00	4,850,000.00	1,669,306.49	4,850,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	67,746.00	0.00	67,746.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,850,000.00	4,917,746.00	1,669,306.49	4,917,746.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	370,000.00	370,000.00	99,092.51	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	99,092.51	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	106,935.00	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	446.75	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	65,000.00	26,400.90	65,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			425,644.00	416,000.00	133,782.65	416,000.00	0.00	0.0%
TOTAL, REVENUES			5,645,644.00	5,703,746.00	1,902,181.65	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	13,327.00	0.00	13,327.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,971.00	13,327.00	0.00	13,327.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,556,303.00	1,556,303.00	885,834.65	1,556,303.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	246,690.00	256,252.40	154,213.53	256,252.40	0.00	0.0%
Clerical, Technical and Office Salaries		2400	94,379.00	94,379.00	49,521.62	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	1,906,934.40	1,089,569.80	1,906,934.40	0.00	0.0%
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	104,745.19	179,464.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	129,495.00	129,495.00	80,922.95	129,495.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	278,471.00	278,471.00	150,586.27	278,471.00	0.00	0.0%
Unemployment Insurance		3501-3502	894.00	894.00	532.95	894.00	0.00	0.0%
Workers' Compensation		3601-3602	65,646.00	65,646.00	41,271.80	65,646.00	0.00	0.0%
OPEB, Allocated		3701-3702	26,774.00	26,774.00	16,372.46	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	394,431.62	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	202,500.00	47,757.84	202,500.00	0.00	0.0%
Noncapitalized Equipment		4400	42,000.00	62,000.00	17,248.51	62,000.00	0.00	0.0%
Food		4700	2,264,102.00	2,719,602.00	1,087,333.11	2,719,602.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,383,102.00	2,984,102.00	1,152,339.46	2,984,102.00	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 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	56,000.00	20,015.78	56,000.00	0.00	0.0%
Dues and Memberships		5300	2,500.00	6,500.00	1,679.31	6,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	98,500.00	21,076.99	98,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	500.37	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(102,909.00)	(87,826.11)	(24,980.83)	(94,076.11)	6,250.00	-7.1%
Professional/Consulting Services and Operating Expenditures		5800	118,750.00	218,250.07	53,647.48	218,250.07	0.00	0.0%
Communications		5900	6,300.00	6,300.00	5,386.92	6,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			129,141.00	340,223.96	77,326.02	333,973.96	6,250.00	1.8%
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	135,000.00	42,853.19	135,000.00	0.00	0.0%
Equipment Replacement		6500	75,000.00	100,000.00	7,458.11	100,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,000.00	235,000.00	50,311.30	235,000.00	0.00	0.0%
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	6,441,480.36	2,763,978.20	6,435,230.36		

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		

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	554,920.75
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	201,651.79
Total, Restricted Balance		<u>756,572.54</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	55.63	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	55.63	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	134,221.00	472,039.51	427,348.31	472,039.51	0.00	0.0%
6) Capital Outlay		6000-6999	280,000.00	40,000.00	38,200.00	40,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			417,221.00	515,039.51	465,548.31	515,039.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(416,721.00)	(514,539.51)	(465,492.68)	(514,539.51)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	355,221.00	355,221.00	0.00	355,221.00	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			355,221.00	355,221.00	0.00	355,221.00		

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)			(61,500.00)	(159,318.51)	(465,492.68)	(159,318.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	238,528.96	159,318.51		159,318.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,528.96	159,318.51		159,318.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,528.96	159,318.51		159,318.51		
2) Ending Balance, June 30 (E + F1e)			177,028.96	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	177,028.96	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)
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%
OTHER STATE REVENUE								
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%
Interest		8660	500.00	500.00	55.63	500.00	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%
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			500.00	500.00	55.63	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	55.63	500.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	299,818.51	353,031.01	299,818.51	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	99,221.00	172,221.00	74,317.30	172,221.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,221.00	472,039.51	427,348.31	472,039.51	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	280,000.00	0.00	500.00	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	40,000.00	37,700.00	40,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			280,000.00	40,000.00	38,200.00	40,000.00	0.00	0.0%
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%
TOTAL, EXPENDITURES			417,221.00	515,039.51	465,548.31	515,039.51		

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	355,221.00	355,221.00	0.00	355,221.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			355,221.00	355,221.00	0.00	355,221.00	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)			355,221.00	355,221.00	0.00	355,221.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	367.69	367.69	367.69	0.00	0.0%
5) TOTAL, REVENUES			0.00	367.69	367.69	367.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	367.69	367.69	367.69		
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	1,790,000.00	1,786,700.76	0.00	1,786,700.76	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			(1,790,000.00)	(1,786,700.76)	0.00	(1,786,700.76)		

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)			(1,790,000.00)	(1,786,333.07)	367.69	(1,786,333.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,341,791.14	1,786,333.07		1,786,333.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,341,791.14	1,786,333.07		1,786,333.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,341,791.14	1,786,333.07		1,786,333.07		
2) Ending Balance, June 30 (E + F1e)			5,551,791.14	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
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	5,551,791.14	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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	367.69	367.69	367.69	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%
TOTAL, OTHER LOCAL REVENUE			0.00	367.69	367.69	367.69	0.00	0.0%
TOTAL, REVENUES			0.00	367.69	367.69	367.69		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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								
To: General Fund/CSSF		7612	1,790,000.00	1,786,700.76	0.00	1,786,700.76	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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,790,000.00	1,786,700.76	0.00	1,786,700.76	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%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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)			(1,790,000.00)	(1,786,700.76)	0.00	(1,786,700.76)		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(5,359.49)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(5,359.49)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	507,291.00	477,136.11	275,129.28	477,136.11	0.00	0.0%
3) Employee Benefits		3000-3999	181,459.00	181,459.00	112,026.42	181,459.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	628,551.17	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	634,888.53	380,000.00	(380,000.00)	New
6) Capital Outlay		6000-6999	0.00	16,972,495.13	6,440,470.76	17,767,190.13	(794,695.00)	-4.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			688,750.00	17,631,090.24	8,091,066.16	18,805,785.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(688,750.00)	(17,631,090.24)	(8,096,425.65)	(18,805,785.24)		
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	30,000,000.00	30,000,000.00	New
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	30,000,000.00		

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)			(688,750.00)	(17,631,090.24)	(8,096,425.65)	11,194,214.76		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	35,425,892.31	13,168,494.74		13,168,494.74	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,425,892.31	13,168,494.74		13,168,494.74		
d) Other Restatements								
		9795	3,368,715.66	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,794,607.97	13,168,494.74		13,168,494.74		
2) Ending Balance, June 30 (E + F1e)			38,105,857.97	(4,462,595.50)		24,362,709.50		
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) Legally Restricted Balance								
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			38,105,857.97	(4,462,595.50)		24,362,709.50		
		9790						

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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		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								
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%
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								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(5,359.49)	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%
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			0.00	0.00	(5,359.49)	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	(5,359.49)	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	2,980.20	0.00	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	42,203.00	42,203.00	1,177.59	42,203.00	0.00	0.0%
Other Classified Salaries		2900	465,088.00	434,933.11	270,971.49	434,933.11	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			507,291.00	477,136.11	275,129.28	477,136.11	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	52,295.00	52,295.00	30,412.08	52,295.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	33,297.00	33,297.00	19,633.83	33,297.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	71,800.00	71,800.00	47,417.33	71,800.00	0.00	0.0%
Unemployment Insurance		3501-3502	220.00	220.00	132.95	220.00	0.00	0.0%
Workers' Compensation		3601-3602	16,867.00	16,867.00	10,303.26	16,867.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,980.00	6,980.00	4,126.97	6,980.00	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			181,459.00	181,459.00	112,026.42	181,459.00	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	0.00	0.00	329,368.12	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	299,183.05	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	628,551.17	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	163.30	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	1,147.00	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	0.00	0.00	7,696.17	0.00	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	0.00	0.00	199.38	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	625,455.94	380,000.00	(380,000.00)	New
Communications		5900	0.00	0.00	226.74	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	634,888.53	380,000.00	(380,000.00)	New

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	72,504.17	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	16,972,495.13	6,291,542.44	17,767,190.13	(794,695.00)	-4.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	76,424.15	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	16,972,495.13	6,440,470.76	17,767,190.13	(794,695.00)	-4.7%
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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, EXPENDITURES			688,750.00	17,631,090.24	8,091,066.16	18,805,785.24		

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	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: 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								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	30,000,000.00	30,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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	30,000,000.00	30,000,000.00	New
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	30,000,000.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	27,615.93	150,000.00	0.00	0.0%
5) TOTAL REVENUES			150,000.00	150,000.00	27,615.93	150,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	30,340.00	0.00	30,340.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	54,500.00	54,500.00	13,258.50	54,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,500.00	155,500.00	66,917.63	5,092,775.00	(4,937,275.00)	-3175.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,750,224.00	2,779,991.00	1,227,183.88	2,779,991.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,900,224.00	3,020,331.00	1,307,360.01	7,957,606.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,750,224.00)	(2,870,331.00)	(1,279,744.08)	(7,807,606.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,750,224.00	2,750,224.00	0.00	2,750,224.00	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	4,937,275.00	4,937,275.00	4,937,275.00	New
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			2,750,224.00	2,750,224.00	4,937,275.00	7,687,499.00		

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	(120,107.00)	3,657,530.92	(120,107.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,954,548.91	2,408,496.09		2,408,496.09	0.00	0.0%
b) Audit Adjustments								
		9793	(536,273.59)	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			3,418,275.32	2,408,496.09		2,408,496.09		
d) Other Restatements								
		9795	536,273.59	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			3,954,548.91	2,408,496.09		2,408,496.09		
2) Ending Balance, June 30 (E + F1e)								
			3,954,548.91	2,288,389.09		2,288,389.09		
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) Legally Restricted Balance								
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	(1,163.00)	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)
OTHER STATE REVENUE								
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%
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								
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	100,000.00	100,000.00	7,011.07	100,000.00	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%
Interest								
		8660	0.00	0.00	(596.62)	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								
Mitigation/Developer Fees		8681	50,000.00	50,000.00	21,201.48	50,000.00	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			150,000.00	150,000.00	27,615.93	150,000.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	27,615.93	150,000.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	10,340.00	0.00	10,340.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	30,340.00	0.00	30,340.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	8,350.50	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	54,500.00	54,500.00	4,908.00	54,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,500.00	54,500.00	13,258.50	54,500.00	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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	20,000.00	20,000.00	0.00	20,000.00	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	6,000.00	86,000.00	66,917.63	5,023,275.00	(4,937,275.00)	-5741.0%
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	37,000.00	37,000.00	0.00	37,000.00	0.00	0.0%
Equipment Replacement		6500	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,500.00	155,500.00	66,917.63	5,092,775.00	(4,937,275.00)	-3175.1%
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	1,060,224.00	1,060,224.00	507,183.88	1,060,224.00	0.00	0.0%
Other Debt Service - Principal		7439	1,690,000.00	1,719,767.00	720,000.00	1,719,767.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,750,224.00	2,779,991.00	1,227,183.88	2,779,991.00	0.00	0.0%
TOTAL EXPENDITURES			2,900,224.00	3,020,331.00	1,307,360.01	7,957,606.00		

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	2,750,224.00	2,750,224.00	0.00	2,750,224.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,750,224.00	2,750,224.00	0.00	2,750,224.00	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								
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	4,937,275.00	4,937,275.00	4,937,275.00	New
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	4,937,275.00	4,937,275.00	4,937,275.00	New
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)			2,750,224.00	2,750,224.00	4,937,275.00	7,687,499.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	2,288,389.09
Total, Restricted Balance		<u>2,288,389.09</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,500,000.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(363.86)	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,500,000.00	0.00	(363.86)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,500,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,500,000.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(363.86)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)			0.00	0.00	(363.86)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	4,338.52		4,338.52	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,338.52		4,338.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,338.52		4,338.52		
2) Ending Balance, June 30 (E + F1e)			0.00	4,338.52		4,338.52		
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) Legally Restricted Balance			0.00	4,338.52		4,338.52		
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			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)
FEDERAL REVENUE								
All Other Federal Revenue		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								
School Facilities Apportionments		8545	4,500,000.00	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,500,000.00	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	(363.86)	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%
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			0.00	0.00	(363.86)	0.00	0.00	0.0%
TOTAL, REVENUES			4,500,000.00	0.00	(363.86)	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	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 Column B & D (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	4,500,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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			4,500,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
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%
TOTAL, EXPENDITURES			4,500,000.00	0.00	0.00	0.00	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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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								
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								
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		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		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		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%
(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	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
7710	State School Facilities Projects	4,338.52
Total, Restricted Balance		<u>4,338.52</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(483.44)	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	(483.44)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	(514,369.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			(514,369.00)	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			514,369.00	0.00	(483.44)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)			514,369.00	0.00	(483.44)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	4,419,359.27	10,753.69		10,753.69	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,419,359.27	10,753.69		10,753.69		
d) Other Restatements								
		9795	(3,904,989.25)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,370.02	10,753.69		10,753.69		
2) Ending Balance, June 30 (E + F1e)			1,028,739.02	10,753.69		10,753.69		
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) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		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								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	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								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	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%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	(483.44)	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%
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			0.00	0.00	(483.44)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(483.44)	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	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 Column B & D (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	(514,369.00)	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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			(514,369.00)	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
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%
TOTAL, EXPENDITURES			(514,369.00)	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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								
To: General Fund/CSSF		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%
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								
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		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		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		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)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	10,753.69
Total, Restricted Balance		<u>10,753.69</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,000.00	38,000.00	807.18	38,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,849,000.00	10,849,000.00	6,723,130.55	10,849,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,887,000.00	10,887,000.00	6,723,937.73	10,887,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
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	11,028,111.00	11,028,111.00	7,213,706.44	11,028,111.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,028,111.00	11,028,111.00	7,213,706.44	11,028,111.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(141,111.00)	(141,111.00)	(489,768.71)	(141,111.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)			(141,111.00)	(141,111.00)	(489,768.71)	(141,111.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	8,575,702.13	8,679,879.22		8,679,879.22	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,575,702.13	8,679,879.22		8,679,879.22		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,575,702.13	8,679,879.22		8,679,879.22		
2) Ending Balance, June 30 (E + F1e)			8,434,591.13	8,538,768.22		8,538,768.22		
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) Legally Restricted Balance								
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	8,434,591.13	8,538,768.22		8,538,768.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		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								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	38,000.00	38,000.00	0.00	38,000.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	807.18	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			38,000.00	38,000.00	807.18	38,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	9,535,000.00	9,535,000.00	5,544,480.85	9,535,000.00	0.00	0.0%
Unsecured Roll		8612	1,271,000.00	1,271,000.00	1,204,611.19	1,271,000.00	0.00	0.0%
Prior Years' Taxes		8613	31,500.00	31,500.00	(36,174.56)	31,500.00	0.00	0.0%
Supplemental Taxes		8614	1,000.00	1,000.00	9,002.96	1,000.00	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%
Interest		8660	10,500.00	10,500.00	1,210.11	10,500.00	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%
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			10,849,000.00	10,849,000.00	6,723,130.55	10,849,000.00	0.00	0.0%
TOTAL, REVENUES			10,887,000.00	10,887,000.00	6,723,937.73	10,887,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	5,600,000.00	5,600,000.00	4,585,600.00	5,600,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	5,428,111.00	5,428,111.00	2,628,106.44	5,428,111.00	0.00	0.0%
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)			11,028,111.00	11,028,111.00	7,213,706.44	11,028,111.00	0.00	0.0%
TOTAL, EXPENDITURES			11,028,111.00	11,028,111.00	7,213,706.44	11,028,111.00		

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	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: General Fund		7614	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%
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	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	62.74	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	62.74	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	485,750.00	485,750.00	485,750.75	485,750.00	0.00	0.0%
6) Depreciation		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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			485,750.00	485,750.00	485,750.75	485,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(485,750.00)	(485,750.00)	(485,688.01)	(485,750.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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 NET POSITION (C + D4)			(485,750.00)	(485,750.00)	(485,688.01)	(485,750.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	491,791.04	486,167.63		486,167.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			491,791.04	486,167.63		486,167.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			491,791.04	486,167.63		486,167.63		
2) Ending Net Position, June 30 (E + F1e)			6,041.04	417.63		417.63		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			6,041.04	417.63		417.63		

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)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	62.74	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								
In-District Premiums/Contributions		8674	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	62.74	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	62.74	0.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	485,750.00	485,750.00	485,750.75	485,750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			485,750.00	485,750.00	485,750.75	485,750.00	0.00	0.0%
TOTAL, EXPENSES			485,750.00	485,750.00	485,750.75	485,750.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,020.10	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,020.10	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	8,304.00	5,000.00	(5,000.00)	New
6) Depreciation		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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	8,304.00	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(6,283.90)	(5,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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 NET POSITION (C + D4)			0.00	0.00	(6,283.90)	(5,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	89,230.29	104,231.65		104,231.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,230.29	104,231.65		104,231.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			89,230.29	104,231.65		104,231.65		
2) Ending Net Position, June 30 (E + F1e)			89,230.29	104,231.65		99,231.65		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	104,231.65		0.00		
c) Unrestricted Net Position		9790	89,230.29	0.00		99,231.65		

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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	20.10	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,000.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,020.10	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,020.10	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	8,304.00	5,000.00	(5,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	8,304.00	5,000.00	(5,000.00)	New

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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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%
TOTAL, EXPENSES			0.00	0.00	8,304.00	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,268.09	10,268.09	10,531.20	10,531.20	263.11	3%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,268.09	10,268.09	10,531.20	10,531.20	263.11	3%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	44.77	44.77	45.10	45.10	0.33	1%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	44.77	44.77	45.10	45.10	0.33	1%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	10,312.86	10,312.86	10,576.30	10,576.30	263.44	3%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	July	August	September	October	November	December	January	February
A. BEGINNING CASH	(257,669.00)	8,857,553.97	11,251,790.95	10,863,845.95	10,010,279.95	4,974,113.70	13,666,784.10	20,997,330.30
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment	3,104,095.00	3,104,095.00	8,725,798.00	5,587,371.00	0.00	14,226,760.38	5,583,437.19	0.00
Property Taxes	489,601.00	489,601.00			423,394.81	(82,050.77)	(3,821.31)	53,814.86
Miscellaneous Funds								
Federal Revenue		2,221,263.00			16,146.99	942,219.78	0.00	684,595.88
Other State Revenue		185,833.00		669,000.00	1,347,072.92	2,225,352.91	444,437.41	0.00
Other Local Revenue		145,196.00		653,381.00	391,971.55	411,796.93	1,744,192.89	546,941.75
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	2,178,586.27	17,724,079.23	7,768,246.18	1,285,352.49
C. DISBURSEMENTS								
Certificated Salaries	1,320,774.00	1,761,032.00	3,962,322.00	3,962,322.00	3,815,537.73	3,786,905.54	3,747,975.87	3,799,162.16
Classified Salaries	410,443.00	684,072.00	1,231,330.00	1,231,330.00	1,228,746.08	1,249,068.66	1,178,486.52	1,212,165.96
Employee Benefits	475,150.00	475,150.00	1,520,481.00	1,520,481.00	1,689,962.51	1,702,300.28	1,683,675.22	1,692,223.87
Books and Supplies	872,804.00	436,402.00	1,571,047.00	872,804.00	161,214.98	639,697.89	707,184.81	237,826.00
Services	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	420,856.16	1,371,568.42	748,874.09	937,517.54
Capital Outlay	277,800.00	277,800.00	277,800.00	277,800.00	0.00	278,628.06	0.00	0.00
Other Outgo			2,277,723.00		0.00		0.00	30,804.24
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	7,325,317.46	9,028,168.85	8,066,196.51	7,909,699.77
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	1,281,664.05							
Accounts Receivable	15,624,971.19							
Due From Other Funds		3,806,450.00	279,212.00	2,374,831.00	7,818.30	(8,487.48)	(581.22)	(1,572.35)
Stores					0.00			(14,715.91)
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources							7,636,006.26	(3,941,965.30)
SUBTOTAL	16,906,635.24	3,806,450.00	279,212.00	2,374,831.00	7,818.30	(8,487.48)	7,635,425.04	(3,958,253.56)
Liabilities and Deferred Inflows								
Accounts Payable	2,075,212.10	266,909.02			(102,752.64)	(5,247.50)	6,928.51	(4,802.88)
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	(102,752.64)	(5,247.50)	6,928.51	(4,802.88)
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	13,662,548.86	3,539,540.98	279,212.00	1,205,957.00	110,570.94	(3,239.98)	7,628,496.53	(3,953,450.68)
E. NET INCREASE/DECREASE (B - C + D)	9,115,222.97	2,394,236.98	(387,945.00)	(853,572.00)	(5,036,160.25)	8,692,670.40	7,330,546.20	(10,577,797.96)
F. ENDING CASH (A + E)	8,857,553.97	11,251,790.95	10,863,845.95	10,010,279.95	4,974,113.70	13,666,784.10	20,997,330.30	10,419,532.34
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	10,419,532.34	10,780,090.40	7,695,374.40	6,610,658.40				
B. RECEIPTS								
LCOFF/Revenue Limit Sources								
Principal Apportionment	0.00	11,379,814.00	11,379,814.00	11,294,111.43	0.00	0.00	74,385,296.00	74,385,296.00
Property Taxes	0.00	(1,547,532.00)	(1,547,532.00)	(1,547,532.44)	13,064,070.85	0.00	9,792,014.00	9,792,014.00
Miscellaneous Funds								
Federal Revenue	210,658.20	1,094,978.00	1,094,978.00	54,768.00	26,857.15	0.00	6,346,465.00	6,346,465.00
Other State Revenue	461,663.00	465,751.00	465,751.00	465,750.68	1,167,004.08	0.00	7,897,616.00	7,897,616.00
Other Local Revenue	(230.74)	1,271,467.00	1,271,467.00	269,460.00	1,146,078.62		7,851,722.00	7,851,722.00
Interfund Transfers In							1,786,700.00	1,786,700.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	672,090.46	12,664,478.00	12,664,478.00	10,536,557.67	15,404,010.70	0.00	108,059,813.76	108,059,813.76
C. DISBURSEMENTS								
Certificated Salaries	10,406.24	5,928,375.00	5,928,375.00	5,928,374.94	866,143.08		44,817,705.56	44,817,705.56
Classified Salaries	3,187.24	1,693,897.00	1,693,897.00	1,693,898.11	433,351.81		13,943,873.38	13,943,873.38
Employee Benefits	1,766.48	2,270,542.00	2,270,542.00	2,270,542.09	1,408,697.55		18,990,514.00	18,990,514.00
Books and Supplies	140,608.21	2,536,870.00	1,536,870.00	525,125.00	613,562.21		10,852,016.10	10,852,016.10
Services	632,918.06	2,854,746.00	1,854,746.00	854,746.00	1,424,020.61		15,518,168.88	15,518,168.88
Capital Outlay	27,169.07	528,125.00	528,125.00	528,125.00	1,051,198.87		4,052,571.00	4,052,571.00
Other Outgo	0.00	(63,361.00)	(63,361.00)	(52,168.24)	0.00		(149,086.00)	(149,086.00)
Interfund Transfers Out							4,555,445.00	4,555,445.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	816,055.30	15,749,194.00	13,749,194.00	14,026,364.90	5,796,974.13	0.00	112,582,207.92	112,582,207.92
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							1,280,091.70	
Accounts Receivable							15,167,507.69	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							3,694,040.96	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	20,141,640.35	
Liabilities and Deferred Inflows								
Accounts Payable	(504,522.90)						1,464,814.69	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							1,168,874.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	(504,522.90)	0.00	0.00	0.00	0.00	0.00	2,633,688.69	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	504,522.90	0.00	0.00	0.00	0.00	0.00	17,507,951.66	
E. NET INCREASE/DECREASE (B - C + D)	360,558.06	(3,084,716.00)	(1,084,716.00)	(3,489,807.23)	9,607,036.57	0.00	12,985,556.74	(4,522,394.16)
F. ENDING CASH (A + E)	10,780,090.40	7,695,374.40	6,610,658.40	3,120,851.17				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							12,727,887.74	

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	84,177,310.00	13.20%	95,291,760.00	7.53%	102,465,353.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,822,300.00	0.00%	1,822,300.00	0.00%	1,822,300.00
4. Other Local Revenues	8600-8799	2,183,567.00	0.00%	2,183,567.00	-57.60%	925,808.00
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)	29.33%	(26,121,377.00)	5.85%	(27,650,527.00)
6. Total (Sum lines A1 thru A5c)		69,772,637.76	4.88%	73,176,250.00	5.99%	77,562,934.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,927,458.00		34,610,957.00
b. Step & Column Adjustment				683,499.00		697,169.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,927,458.00	2.01%	34,610,957.00	2.01%	35,308,126.00
2. Classified Salaries						
a. Base Salaries				8,193,634.00		8,677,451.00
b. Step & Column Adjustment				161,272.00		170,949.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				322,545.00		299,160.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,193,634.00	5.90%	8,677,451.00	5.42%	9,147,560.00
3. Employee Benefits	3000-3999	13,974,688.00	7.09%	14,965,899.00	7.31%	16,059,940.00
4. Books and Supplies	4000-4999	2,725,797.66	0.00%	2,725,797.66	0.00%	2,725,797.66
5. Services and Other Operating Expenditures	5000-5999	5,602,174.34	0.00%	5,602,174.34	0.00%	5,602,174.34
6. Capital Outlay	6000-6999	3,680,571.00	-95.28%	173,869.00	0.00%	173,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	246,980.00	0.00%	246,980.00	0.00%	246,980.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(811,743.00)	0.00%	(811,743.00)	0.00%	(811,743.00)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,095,005.00	-1.87%	70,746,830.00	1.99%	72,155,245.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,322,367.24)		2,429,420.00		5,407,689.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,772,992.64		7,450,625.40		9,880,045.40
2. Ending Fund Balance (Sum lines C and D1)		7,450,625.40		9,880,045.40		15,287,734.40
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		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	3,377,467.00		3,376,564.00		3,439,264.00
2. Unassigned/Unappropriated	9790	4,048,158.40		6,478,481.40		11,823,470.40
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,450,625.40		9,880,045.40		15,287,734.40

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	3,377,467.00		3,376,564.00		3,439,264.00
c. Unassigned/Unappropriated	9790	4,048,158.40		6,478,481.40		11,823,470.40
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		7,425,625.40		9,855,045.40		15,262,734.40

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.

Please refer to the MYP assumptions.

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	6,075,316.00	0.00%	6,075,316.00	0.00%	6,075,316.00
4. Other Local Revenues	8600-8799	5,668,155.00	0.00%	5,668,155.00	0.00%	5,668,155.00
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	29.33%	26,121,377.00	5.85%	27,650,527.00
6. Total (Sum lines A1 thru A5c)		38,287,176.00	15.47%	44,211,313.00	3.46%	45,740,463.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,890,247.56		11,087,263.56
b. Step & Column Adjustment				197,016.00		200,957.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,890,247.56	1.81%	11,087,263.56	1.81%	11,288,220.56
2. Classified Salaries						
a. Base Salaries				5,750,239.38		6,094,207.38
b. Step & Column Adjustment				114,656.00		116,949.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				229,312.00		212,687.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,750,239.38	5.98%	6,094,207.38	5.41%	6,423,843.38
3. Employee Benefits	3000-3999	5,015,826.00	15.49%	5,792,933.00	2.61%	5,943,926.00
4. Books and Supplies	4000-4999	8,126,218.44	0.00%	8,126,218.44	0.00%	8,126,218.44
5. Services and Other Operating Expenditures	5000-5999	9,915,994.54	0.00%	9,915,994.54	0.00%	9,915,994.54
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	416,677.00	0.00%	416,677.00	0.00%	416,677.00
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)		40,487,202.92	3.26%	41,805,293.92	1.63%	42,486,879.92
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,200,026.92)		2,406,019.08		3,253,583.08
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,631,887.61		1,431,860.69		3,837,879.77
2. Ending Fund Balance (Sum lines C and D1)		1,431,860.69		3,837,879.77		7,091,462.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,431,860.69		3,837,879.77		7,091,462.85
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 (Line D3f must agree with line D2)		1,431,860.69		3,837,879.77		7,091,462.85

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.						
Please refer to the MYP assumptions.						

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	84,177,310.00	13.20%	95,291,760.00	7.53%	102,465,353.00
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	7,897,616.00	0.00%	7,897,616.00	0.00%	7,897,616.00
4. Other Local Revenues	8600-8799	7,851,722.00	0.00%	7,851,722.00	-16.02%	6,593,963.00
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)		108,059,813.76	8.63%	117,387,563.00	5.04%	123,303,397.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,817,705.56		45,698,220.56
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	44,817,705.56	1.96%	45,698,220.56	1.97%	46,596,346.56
2. Classified Salaries						
a. Base Salaries				13,943,873.38		14,771,658.38
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	13,943,873.38	5.94%	14,771,658.38	5.41%	15,571,403.38
3. Employee Benefits	3000-3999	18,990,514.00	9.31%	20,758,832.00	6.00%	22,003,866.00
4. Books and Supplies	4000-4999	10,852,016.10	0.00%	10,852,016.10	0.00%	10,852,016.10
5. Services and Other Operating Expenditures	5000-5999	15,518,168.88	0.00%	15,518,168.88	0.00%	15,518,168.88
6. Capital Outlay	6000-6999	4,052,571.00	-86.53%	545,869.00	0.00%	545,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	246,980.00	0.00%	246,980.00	0.00%	246,980.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(395,066.00)	0.00%	(395,066.00)	0.00%	(395,066.00)
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)		112,582,207.92	-0.03%	112,552,123.92	1.86%	114,642,124.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,522,394.16)		4,835,439.08		8,661,272.08
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		13,404,880.25		8,882,486.09		13,717,925.17
2. Ending Fund Balance (Sum lines C and D1)		8,882,486.09		13,717,925.17		22,379,197.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	1,431,860.69		3,837,879.77		7,091,462.85
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	3,377,467.00		3,376,564.00		3,439,264.00
2. Unassigned/Unappropriated	9790	4,048,158.40		6,478,481.40		11,823,470.40
f. Total Components of Ending Fund Balance		8,882,486.09		13,717,925.17		22,379,197.25
(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	3,377,467.00		3,376,564.00		3,439,264.00
c. Unassigned/Unappropriated	9790	4,048,158.40		6,478,481.40		11,823,470.40
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)		7,425,625.40		9,855,045.40		15,262,734.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.60%		8.76%		13.31%
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		10,741.11		10,955.21
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		112,582,207.92		112,552,123.92		114,642,124.92
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)		112,582,207.92		112,552,123.92		114,642,124.92
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)		3,377,466.24		3,376,563.72		3,439,263.75
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)		3,377,466.24		3,376,563.72		3,439,263.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	75,076.11	0.00	0.00	(395,066.00)				
Other Sources/Uses Detail					1,786,700.76	4,555,445.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	9,000.00	0.00	8,109.00	0.00				
Other Sources/Uses Detail					1,450,000.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,000.00	0.00	106,104.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(94,076.11)	280,853.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					355,221.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,786,700.76		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,750,224.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2014-15 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	94,076.11	(94,076.11)	395,066.00	(395,066.00)	6,342,145.76	6,342,145.76		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	10,531.20	10,531.20	0.0%	Met
1st Subsequent Year (2015-16)	10,531.20	10,741.11	2.0%	Met
2nd Subsequent Year (2016-17)	10,531.20	10,955.21	4.0%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
 (required if NOT met)

The ADA was adjusted for the growth trend increase of 2%.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	10,970	10,970	0.0%	Met
1st Subsequent Year (2015-16)	10,970	11,189	2.0%	Met
2nd Subsequent Year (2016-17)	10,970	11,413	4.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
 (required if NOT met)

The enrollment was adjusted for the growth trend increase of 2%

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	9,843	10,381	94.8%
Second Prior Year (2012-13)	10,043	10,560	95.1%
First Prior Year (2013-14)	10,271	10,741	95.6%
		Historical Average Ratio:	95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	10,531	10,970	96.0%	Not Met
1st Subsequent Year (2015-16)	10,741	11,189	96.0%	Not Met
2nd Subsequent Year (2016-17)	10,955	11,413	96.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District's historical ratio of ADA to enrollment has continued to increase. This projection reflects the projected rate of increase.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2014-15)	84,427,623.00		
1st Subsequent Year (2015-16)	90,380,203.00	95,291,760.00	5.4%	Not Met
2nd Subsequent Year (2016-17)	96,802,389.00	102,465,353.00	5.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
 (required if NOT met)

The projections have changed due to the Governor's budget message of January, 2015 and the increasing trends in ADA, as noted in the budget assumptions.

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	47,081,187.71	50,621,254.32	93.0%
Second Prior Year (2012-13)	51,631,530.16	58,778,612.00	87.8%
First Prior Year (2013-14)	53,130,500.87	60,538,431.85	87.8%
Historical Average Ratio:			89.5%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.5% to 92.5%	86.5% to 92.5%	86.5% to 92.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	56,095,780.00	67,539,560.00	83.1%	Not Met
1st Subsequent Year (2015-16)	58,254,307.00	66,191,385.00	88.0%	Met
2nd Subsequent Year (2016-17)	60,515,626.00	68,452,704.00	88.4%	Met

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

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

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

Explanation:
(required if NOT met)

The materials and supplies and operating costs are held flat in the subsequent year. In addition, the certificated bargaining group is currently negotiating for the 2014-15 year. Therefore, these salaries and benefits have not yet been increased.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYP1)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP1, Line A2)				
Current Year (2014-15)	6,346,465.00	6,346,465.00	0.0%	No
1st Subsequent Year (2015-16)	6,346,465.00	6,346,465.00	0.0%	No
2nd Subsequent Year (2016-17)	6,346,465.00	6,346,465.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP1, Line A3)				
Current Year (2014-15)	7,433,333.00	7,897,616.00	6.2%	Yes
1st Subsequent Year (2015-16)	7,433,333.00	7,897,616.00	6.2%	Yes
2nd Subsequent Year (2016-17)	7,433,333.00	7,897,616.00	6.2%	Yes

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP1, Line A4)				
Current Year (2014-15)	7,259,786.00	7,851,722.00	8.2%	Yes
1st Subsequent Year (2015-16)	7,259,786.00	7,851,722.00	8.2%	Yes
2nd Subsequent Year (2016-17)	6,002,027.00	6,593,963.00	9.9%	Yes

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP1, Line B4)				
Current Year (2014-15)	8,728,038.36	10,852,016.10	24.3%	Yes
1st Subsequent Year (2015-16)	8,902,598.03	10,852,016.10	21.9%	Yes
2nd Subsequent Year (2016-17)	9,080,649.47	10,852,016.10	19.5%	Yes

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP1, Line B5)				
Current Year (2014-15)	14,363,380.49	15,518,168.88	8.0%	Yes
1st Subsequent Year (2015-16)	14,650,647.02	15,518,168.88	5.9%	Yes
2nd Subsequent Year (2016-17)	14,943,660.30	15,518,168.88	3.8%	No

Explanation:
(required if Yes)

The expenditures are projected as per outlined in the District's LCAP.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	21,039,584.00	22,095,803.00	5.0%	Met
1st Subsequent Year (2015-16)	21,039,584.00	22,095,803.00	5.0%	Met
2nd Subsequent Year (2016-17)	19,781,825.00	20,838,044.00	5.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	23,091,418.85	26,370,184.98	14.2%	Not Met
1st Subsequent Year (2015-16)	23,553,245.05	26,370,184.98	12.0%	Not Met
2nd Subsequent Year (2016-17)	24,024,309.77	26,370,184.98	9.8%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

The expenditures are projected as per outlined in the District's LCAP.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	965,409.51	2,846,956.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,846,956.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.6%	8.8%	13.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	2.9%	4.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	(2,322,367.24)	72,095,005.00	3.2%	Not Met
1st Subsequent Year (2015-16)	2,429,420.00	70,746,830.00	N/A	Met
2nd Subsequent Year (2016-17)	5,407,689.00	72,155,245.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District has one-time expenditures in 2014-15 for technology upgrades.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2014-15)		8,882,486.09	Met
1st Subsequent Year (2015-16)		13,717,925.17	Met
2nd Subsequent Year (2016-17)		22,379,197.25	Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)		3,120,851.17	Met

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

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

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

Explanation:
 (required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	10,531	10,741	10,955
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	112,582,207.92	112,552,123.92	114,642,124.92
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	112,582,207.92	112,552,123.92	114,642,124.92
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,377,466.24	3,376,563.72	3,439,263.75
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,377,466.24	3,376,563.72	3,439,263.75

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2014-15)	(2015-16)	(2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,377,467.00	3,376,564.00	3,439,264.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,048,158.40	6,478,481.40	11,823,470.40
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	7,425,625.40	9,855,045.40	15,262,734.40
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.60%	8.76%	13.31%
District's Reserve Standard (Section 10B, Line 7):	3,377,466.24	3,376,563.72	3,439,263.75
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(20,197,240.00)	(20,197,240.00)	0.0%	0.00	Met
1st Subsequent Year (2015-16)	(23,888,477.00)		-100.0%	(23,888,477.00)	Not Met
2nd Subsequent Year (2016-17)	(27,639,823.00)		-100.0%	(27,639,823.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	1,786,700.76	1,786,700.76	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	4,555,445.00	4,555,445.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	4,555,445.00	4,555,445.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	3,702,541.00	3,702,541.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

There is an increase in LCFF revenues. Therefore, there is an increased contribution to the local restricted resource for the Supplemental and Concentration funding.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	24	Redevelopment Funds	25/9198/7439	25,545,000
General Obligation Bonds	32	Property Tax	51/0000/7439	212,825,294
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
Lease Agreement -MOT	10	Redevelopment Funds	25/9198/7439	
TOTAL:				238,370,294

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	2,751,766	2,750,224	3,015,618	2,161,171
General Obligation Bonds	8,026,063	8,177,461	10,513,186	10,513,186
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Lease Agreement -MOT	0	73,334	507,555	522,270
Total Annual Payments:	10,777,829	11,001,019	14,036,359	13,196,627
Has total annual payment increased over prior year (2013-14)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	17,168,569.00	17,168,569.00
b. OPEB unfunded actuarial accrued liability (UAAL)	16,391,635.00	16,391,635.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Apr 30, 2014	Apr 30, 2014

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2014-15)	1,981,340.00	1,981,340.00
1st Subsequent Year (2015-16)	1,981,340.00	1,981,340.00
2nd Subsequent Year (2016-17)	1,981,340.00	1,981,340.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2014-15)	1,043,215.00	1,043,981.00
1st Subsequent Year (2015-16)	1,043,215.00	1,043,215.00
2nd Subsequent Year (2016-17)	1,043,215.00	1,043,215.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2014-15)	882,073.00	882,073.00
1st Subsequent Year (2015-16)	942,907.00	942,907.00
2nd Subsequent Year (2016-17)	1,025,139.00	1,025,139.00

d. Number of retirees receiving OPEB benefits

Current Year (2014-15)	90	90
1st Subsequent Year (2015-16)	90	90
2nd Subsequent Year (2016-17)	90	90

4. Comments:

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

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

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

No

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

n/a

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

n/a

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
	3. Self-Insurance Contributions	
a. Required contribution (funding) for self-insurance programs		
Current Year (2014-15)		
1st Subsequent Year (2015-16)		
2nd Subsequent Year (2016-17)		

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	556.3	565.1	565.1	565.1

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	366,241		
	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		880,515	898,126
3. Percent change in step & column over prior year		2.0%	2.0%

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	347.5	352.7	352.7	352.7

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

7. Amount included for any tentative salary schedule increases

--	--	--

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	76.0	78.6	78.6	78.6

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 1 BUDGET CALENDAR

**PITTSBURG UNIFIED SCHOOL DISTRICT
2014-2015 and 2015-16
BUDGET DEVELOPMENT CALENDAR**

2014

Date	Description	Responsibility
FISCAL YEAR 2013-14		
January	Review enrollment projections to prepare Second Interim Update budgets Governors Budget Governors Budget Workshop/review Convene Budget Sub-committee Receive Audit Report Release preliminary enrollment projections for FY 2014-15	Deputy Superintendent, Finance Director Finance Director Business Services Cabinet, Finance Director Board of Education Deputy Superintendent, Finance Director
February	Project Staffing and Budget Assumptions Approve particular kind of service needs Complete entries for second interim report	Cabinet, Finance Director Board of Education Finance Director
March	Second Interim Report approved Second Interim Report sent to the county for approval Issue notices for non-elect certificated positions Update Budget to Board Allocation worksheets sent to sites and departments	Board of Education Finance Director Human resources Deputy Superintendent Finance Director
April	Staffing allocations to sites Deadline for sites to return budget worksheets	Assistant Superintendent of Human Resources, Deputy Superintendent, Finance Director Administrators, Directors, Managers
May	Governor's May revise Update on Governors May revise Data entry of budget information into Finance System	Deputy Superintendent, Finance Director Board of Education Finance Director
June	Public Hearing-LCAP and Budget Draft budget prepared and revised Budget Adoption	Board of Education Cabinet, Finance Director Board of Education
FISCAL YEAR 2014-15		
July through August	Close Books for Fiscal Year 2013-14	Business Services
August	2014-15 Revised Budget approved	Board of Education
September	Unaudited Actuals presented to the Board Unaudited Actuals sent to county office of education for review Review and Revise all categorically funded projects	Finance Director Finance Director Business Services
October	Work on First Interim Budget Report	Business Services
November	Update information on budget assumptions Prepare First Interim Budget Report	Business Services Finance Director
December	Approve First Interim Budget Report First Interim Budget Report send to county office of education for review	Board of Education Finance Director

**PITTSBURG UNIFIED SCHOOL DISTRICT
2014-2015 and 2015-16
BUDGET DEVELOPMENT CALENDAR**

2015

Date	Description	Responsibility
January	Review enrollment projections to prepare Second Interim Update budgets Governors Budget Governors Budget Workshop/review Convene Budget Sub-committee Receive Audit Report Release preliminary enrollment projections for FY 2015-16	Deputy Superintendent, Finance Director Finance Director Business Services Cabinet, Finance Director Board of Education Deputy Superintendent, Finance Director
February	Project Staffing and Budget Assumptions Approve particular kind of service needs Complete entries for second interim report	Cabinet, Finance Director Board of Education Finance Director
March	Second Interim Report approved Second Interim Report sent to the county for approval Issue notices for non-elect certificated positions Update Budget to Board Allocation worksheets sent to sites and departments	Board of Education Finance Director Human resources Deputy Superintendent Finance Director
April	Staffing allocations to sites Deadline for sites to return budget worksheets	Assistant Superintendent of Human Resources, Deputy Superintendent, Finance Director Administrators, Directors, Managers
May	Governor's May revise Update on Governors May revise Data entry of budget information into Finance System	Deputy Superintendent, Finance Director Board of Education Finance Director
June	Public Hearing-LCAP and Budget Draft budget prepared and revised Budget Adoption	Board of Education Cabinet, Finance Director Board of Education



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 2

SACS STRUCTURE

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS)

JULY 2011

PITTSBURG UNIFIED SCHOOL DISTRICT

The major budget control is through the proper classification of all expenditures by the utilization of twenty five digit expenditure codes. The standardized account code structure currently in use has been developed by the state of California to insure that all districts are reporting their budgets in the same standard manner. The fund and resource codes will allow the tracking of specific activities and sources of income. Listed below is an explanation of the account code structure. The major distinguishing expenditure code is the object of expenditure.

A	B	C	D	E	F	G	H
FUND	RESOURCE	GOAL	FUNCTION	SITE	PROJECT	DUO	OBJECT
00	0000	0000	0000	000	0	000	0000

- A. This two-digit number indicates the FUND. A fund is a self-balancing set of financial accounts established to carry on specific activities. In the example, Fund 01 is the General Fund. Additional fund codes have been set up for:
- Cafeteria Fund
 - Adult Education Fund
 - Child Development Fund
 - Deferred Maintenance Fund
 - Building Fund
 - Capital Facilities Fund
 - County Facility Fund
 - Special Reserve Fund
 - Retiree Trust Fund
 - Bond Interest & Redemption Funds
- B. This four-digit number is the RESOURCE code. The resource code tracks activities funded with revenues that have financial reporting requirements such as special education. In addition, the resource code separates unrestricted from restricted funds. The unrestricted funds are coded in resources 0000 - 1999. The restricted funds are coded in resources 2000-9999. All resource codes must be balanced individually.
- C. The GOAL code is a four-digit code which defines an objective related to an instructional setting or a special population. An example would be 1110 which means regular education k-12. This field is used to account for the cost of instruction and other services.
- D. FUNCTION is also a four-digit code. The purpose of the function field is to designate a general operational area and /or a type of activity. The function field in conjunction with certain goals plays an important part in determining the district indirect cost rate. Some examples of function codes are 2700 school administration, 8100 plant maintenance and operations, 1000 instruction. The district uses a function code to identify programs which do not have a specific resource code.
- E. SCHOOL code is a three-digit code which is used to define the specific site that the budget services. Each site has two codes.
- F. PROJECT code is a seldom used code used when a federal grant spans multiple fiscal years. It is normal to find a 0 in this code location.
- G. The DUO field is a three-digit field which the District can use to designate anything unique to this district. Currently we place a nine in the first position to indicate funds carried over from a previous year. When not in use, four zeros fill this position.
- H. OBJECT codes are used to classify revenues by general sources and types. In addition object codes are used to classify expenditures according to types of items purchased or services obtained. The object code is a four-digit code.



APPENDIX 3

GLOSSARY OF

TERMS

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

ABATEMENT: A complete or partial cancellation of an expenditure or revenue.

ABATEMENT OF EXPENDITURES: Return or cancellation of part or all of a charge previously made, usually resulting from the provisions of goods or materials of a quality other than specified, for which allowances or refunds are made or which results in a resale of the materials originally purchased. The term can be applied to a loss of or damage to property and applies to both current expenditures and capital outlay expenditures.

ABATEMENT OF REVENUE: The return or cancellation of all or some part of any specific revenue previously recorded.

ACCOUNTING PERIOD: A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

ACCOUNT NUMBERS OR LETTER: Numbers and/or letters that are assigned to the ordinary titles of accounts are for classification of accounts and ease of reference.

ACCOUNTS PAYABLE: Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same local educational agency.

ACCOUNTS RECEIVABLE: Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same local educational agency.

ACCRUAL BASIS: That method of accounting in which revenue is recorded when earned, even though not collected, and expenses are recorded when the liabilities are incurred, even if not yet paid.

ACCRUED EXPENDITURES: Expenditures incurred during the current account period which are not paid until subsequent accounting period.

ACCRUED REVENUE: Revenue earned during the current accounting period but which is not collected until the following accounting period.

ACTUARIAL BASIS: A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

AD VALOREM TAX: A tax based on a percent of the value of goods or services.

AGENCY FUND: A fund consisting of resources received and held by an LEA as an agent for others.

ALLOCATION: Division or distribution in accordance with a predetermined plan.

ALLOWANCE: A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the probable collectible receivables.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

APPORTIONMENT: Allocation of state or federal aid, district taxes, or other moneys among LEA's or other governmental units.

APPORTIONMENT NOTICE: A document notifying LEAs when moneys have been deposited with the county treasurer.

APPRAISAL: An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies and other economic features.

APPROPRIATION: An authorization, granted by the governing board, to make expenditures and to incur obligation for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

APPROPRIATION LEDGER: A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

ASSEMBLY BILLS: AB-8, AB65, AB-777, AB-87: See Legislation.

ASSESSED VALUATION: Value placed on personal and real property by a governmental unit for taxation purposes.

ASSETS: Resources that are held or owned by an LEA and that have monetary value.

AUDIT: An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

AUDIT PROGRAM: A detailed outline of work to be done and the procedure to be followed during the audit.

AVAILABLE CASH: Cash that is on hand or on deposit in a given fund and that is unencumbered and can be utilized for meeting current obligations.

AVERAGE DAILY ATTENDANCE (ADA): Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day.

BAILOUT LEGISLATION: Emergency laws and the State Budget Act enacted by the California Legislature in June and July, 1978, following the passage of Proposition 13. They have been amended by subsequent legislation.

BALANCE SHEET: A statement that shows assets, liabilities, and fund balance or fund deficit of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

BARGAINING: The range of subject which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions; PERB is responsible for interpreting disputes about scope.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

BASIS OF ACCOUNTING: The time at which revenues, expenditures, transfers, and related liabilities and assets are recognized in the accounts and reported in the financial statements.

BASIC AID: The minimum grant of \$120 per K-12 pupil guaranteed by the State Constitution. This amount is part of a school district's revenue.

BILINGUAL EDUCATION: Programs serving students with limited proficiency in English. Some federal and state categorical funds are available for bilingual education programs.

BLOCK GRANT: A lump sum allocation of special purpose funds (see ECIA, chapter 2) The same term is sometimes used to describe a district's total revenue limit.

BOND: A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

BOND DISCOUNT: The excess of the face value at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

BOND PREMIUM: The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale).

BONDED DEBT: That portion of indebtedness represented by outstanding bonds.

BONDED DEBT SERVICE: Expenditures that are incurred for interest and redemption of bonds.

BONDED INDEBTEDNESS: An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them from incurring new indebtedness.

BONDS AUTHORIZED AND UNISSUED: Legally authorized bonds that have not been sold and that may be sold without further authorization.

BUDGET: A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

BUDGET ACT: The legislative vehicle for the State's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15th each year. The Governor may reduce or delete individual items but may not make increases.

BUDGETARY ACCOUNTS: Those accounts which make it possible for a budgetary type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenue, appropriations and encumbrances.

BUDGETARY CONTROL: The management of financial transactions in accordance with an approved plan of estimated revenues and expenditures.

BUDGETING: The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

CALIFORNIA ASSESSMENT PROGRAM (CAP): The California Assessment Program state matrix tests which must be taken by students in grades 3, 6, 8, and 12 (and grade 10 b7 1985). Scores are reported by school and by district but not for individual students.

CALIFORNIA BASIC EDUCATION SKILLS TEST (CBEST): The California Basic Education Skills Test is required of anyone who seeks certification as a teacher, the test covers reading, writing, and mathematics.

CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM (CBEDS): The California Basic Educational Data System compiles educational demographic data for each school district within the State of California. Information is collected and submitted by each school district on CBEDS Day (October 15th) and March 31st (P2) annually.

CAP: See California Assessment Program.

CAPITAL ASSETS: See Fixed Assets.

CAPITAL OUTLAY: Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

CAPITAL OUTLAY FUND FOR PUBLIC HIGHER EDUCATION (COFPE): The Capital Outlay Fund for Public Higher Education is supported by revenue from oil on state-owned land. Some tidelands oil revenues are appropriated for K-12 capital outlay needs.

CAPITAL PROJECTS FUND: Funds established to account for financial resources that are to be used for the acquisition of major capital facilities.

CASH: Currency, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as the availability of cash should be indicated.

CASH ADVANCE: Cash apportioned in advance of the usual apportionment period.

CASH BASIS: Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

CASH COLLECTION AWAITING DEPOSIT: Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

CASH DISCOUNT: An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with the trade discount).

CASH IN BANK: Balances in separate bank accounts such as student body accounts, school farm accounts, and cafeteria accounts.

CASH IN COUNTY TREASURY: Cash balances on deposit in the county treasury for the various funds of the LEA.

CATEGORICAL AID: Money from the state or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs, such as the School Improvement Program (SIP); or for special purposes such as Economic Impact Aid (EIA) or transportation.

Glossary of Terms

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Expenditure of categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS: See California Basic Educational Data System.

CBEST: See California Basic Education Skills Test.

CERTIFICATED EMPLOYEES: Employees who are required to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

CERTIFICATES OF PARTICIPATION: A financing technique which provides longterm financing through a lease (with an option to purchase or a conditional sale agreement).

CHAPTER 1, 2: See ECIA

CHART OF ACCOUNTS: A list of accounts, systematically arranged, that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order. C

CHECK: A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristic of a voucher and a check; it shows the propriety of a payment and is an order to pay.

CLASSIFICATION: The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

CLASSIFIED EMPLOYEES: Employees who are required to have licenses, special training, skills, etc. including school secretaries, custodians, bus drivers, and some management personnel.

CLEARING ACCOUNTS: Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

CLOSING ENTRIES: entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

CODE: (1) A distinguishing reference number or symbol. (2) Statement of the laws of a specific field; e.g. Education Code, Penal Code, Civil Code, and Labor Code.

COFPHE: See Capital Outlay Fund for Public Higher Education

COLA: See Cost of Living Adjustment.

COLLECTIVE BARGAINING SB 160 (1975): A California law which sets out the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulatory board (see PERB).

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

CONSOLIDATION: The combining of two or more elementary or high school districts with adjoining borders to form a single district (see Unification and Unionization).

CONSUMER PRICE INDEX (CPI): A measure of the cost of living compiled by the United State Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

CONTINGENT LIABILITIES: Items that may become liabilities as a result of conditions undetermined at a given date; e.g. guarantees, pending lawsuits judgments and appeals, and unsettled disputed claims.

CONTRA ACCOUNT: An account to record offsetting transactions; e.g. abatements.

CONTRACT: An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

CONTRACTED SERVICES: Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

CONTROL ACCOUNT: A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balance of the detail accounts.

COST: The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

COST OF EDUCATION INDEX: A measure of variation in costs for individual school districts, such as utilities, gasoline, and the cost of living in the geographical area.

COST OF LIVING ADJUSTMENT (COLA): An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.

COUNTY SCHOOL SERVICE FUND (CSSF): A fund established to control the financial operations of the offices of county superintendents of schools.

CPI: See Consumer Price Index.

CREDIT: The right side of the double-entry posting. Credits will reduce assets and expenditures and increase liabilities, revenues, and fund balances.

CSSF: See County School Service Fund.

CURRENT ASSETS: Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

CURRENT EXPENSE OF EDUCATION: The current General fund operating expenditures of an LEA for kindergarten and grades one through 12, excluding expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, facility acquisition and construction and object classifications 6000 and 7000.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

CURRENT LIABILITIES: Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

CURRENT LOANS: A loan payable in the same fiscal year in which the money was borrowed.

DE FACTO SEGREGATION: Racial segregation which is not intentional, that is, caused by the acts of governing bodies.

DE JURE SEGREGATION: Racial segregation which is intentional, that is, caused by the acts of governing bodies.

DEBIT: The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

DEBT LIMIT: The maximum amount of legally permitted debt.

DEBT SERVICE: Expenditures for the retirement of debt and for interest on debt.

DEBT SERVICE FUNDS: Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DECLINING ENROLLMENT ADJUSTMENT: A formula which cushions the drop in income in a district with a shrinking student population (eliminated in 1983-84).

DEFERRED MAINTENANCE: Major repairs of buildings and equipment which have been postponed by the school district. Some state funds are available to assist districts with deferred maintenance projects.

DEFERRED REVENUE: Revenue received in a given period, but unearned which is set up as a liability to be included as revenue in subsequent periods.

DEFICIT: The amount by which a sum of money falls short of a required amount (e.g. apportionment deficits).

DEFICIT FACTOR: A formula for reducing state allocations to school districts for revenue limits and/or categorical programs when state appropriations are insufficient (see Encroachment).

DEFICIT FINANCING: The amount to be provided when estimated expenditures exceed the estimated revenues.

DEFICIT FUND BALANCE: The excess of liabilities of a fund over its assets.

DEFICIT SPENDING: The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

DELINQUENT TAXES: Taxes remaining unpaid after the close of the year in which levied.

DEPRECIATION: Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

DIRECT EXPENSES OR COSTS: Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

DIRECT SUPPORT CHARGES: Charges for a support program and services that directly benefit other programs.

DIRECT SERVICES: Attendance, health, guidance and library services and supervision of instruction (K-8 only) performed by county offices of education for small districts (elementary, high school, and unified districts with less than 901, 301, and 1501 ADA respectively).

DISBURSEMENTS: Payments by currency, check, or warrant. (The term is not synonymous with expenditures).

DOUBLE ENTRY: A system of bookkeeping that requires an amount be credited for every corresponding amount debited. Thus, the double entry ledger maintains equality of debits and credits.

EARNED INTEREST REVENUE: A sum of money received or due to be received for the use of money loaned or invested.

ECIA: See Educational Consolidation and Improvement Act.

ECONOMIC IMPACT AID (EIA): State categorical aid for districts with concentrations of children who are bilingual transient or from low income families.

EDGAR: See Educational Department General Administration Regulations.

EDUCATION CODE: The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, of the Government Code, and general statutes.

EDUCATION DEPARTMENT GENERAL ADMINISTRATION REGULATIONS

(EDGAR): These are the regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA): The federal Educational Consolidation and improvement Act. Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

EIA: See Economic Impact Aid.

EMPLOYEE BENEFITS: Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) worker's compensation payments; and (5) payments made to personnel on sabbatical leave.

ENCROACHMENT: The use of unrestricted moneys to support restricted program expenditures.

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ENCUMBRANCES: Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

ENROLLMENT: Enrollment is the actual number of students registered with the school district who actually attend its schools. This does not mean the number of students who are in attendance throughout the school district during any given period; i.e. day, week, month, year. See ADA.

ENTERPRISE FUND: Funds used to account for those ongoing LEA activities which, because of their income-producing character, are similar to those found in the private sector.

ENTITLEMENT: An apportionment that is based on specific qualifications.

ESTIMATED REVENUES: For revenue accounts kept on the accrual bases, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

EXIT CRITERIA: The regulations which determine when a child may move from a special service, such as a bilingual program, to a regular full-time classroom.

EXPENDITURES: The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

EXPENSES: Charges incurred, whether paid or not, for the operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal year. Expense accounts are used in certain trust funds and in proprietary-type funds.

FACE VALUE: As applied to securities, the amount stated in the security document.

FEES: Amounts collected from or paid to individuals or groups for services or for use of a school or other facilities.

FIDELITY BOND: A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

FISCAL YEAR: A period of one year, the beginning and the ending dates of which are fixed by statute in California, the period beginning on July 1 and ending on June 30.

FIXED ASSETS: Assets of a permanent character having continuing value; e.g. land, buildings, machinery, furniture, and equipment.

FULL-TIME EQUIVALENT: The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

FUNCTION: An act, service, or group of services proper to a person, thing or institution and aimed at accomplishing a certain end.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein,

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between assets and liabilities. The fund equity of governmental trust funds.

GAAP: See Generally Accepted Accounting Principles.

GAAS: See Generally Accepted Auditing Standards.

GAGAS: See Generally Accepted Governmental Auditing Standards.

GASB: See Governmental Accounting Standards Board

GANN AMENDMENT: An initiative passed in November 1979 which added Article XIII to the California Constitution. It established a ceiling, or limit on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in California Consumer Price Index or per capital personal income, whichever is smaller, and for any change in population.

GATE: See Gifted and Talented Education Program.

GENERAL FIXED ASSETS ACCOUNT GROUP: A self-balancing group of accounts set up to account for the general fixed assets of an LEA.

GENERAL FUND: The fund used to finance the ordinary operation of the LEA. It is available for any legally authorized purpose.

GENERAL JOURNAL: A book of original entry for all entries of financial transactions that are not recorded in a special journal such as a cash receipts journal, a voucher register, or a cash disbursements journal.

GENERAL LEDGER: A book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or account group used by an LEA.

GENERAL LONG-TERM DEBT: Long-term debt that is legally payable from general revenues and backed by the full faith and credit of an LEA.

GENERAL GROUP OF LONG-TERM DEBT ACCOUNTS: The account group in which all un-matured general long-term liabilities of an LEA are recorded. It does not include long-term liabilities of proprietary funds and non-expendable trust funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

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GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's Professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

GENERAL ACCEPTED GOVERNMENTAL AUDITING STANDARDS (GAGAS): Generally accepted auditing standards for government are established by the U.S. Government Accounting Office in Standards and Procedures for Audits of Governmental Organizations, Programs, Activities, and Function.

GIFT: Anything of value received from any source for which no repayment or service to the contributor is expected.

GIFTED AND TALENTED EDUCATION PROGRAM (GATE): The Gifted and Talented Education program guidelines and criteria have been expanded to provide additional education services to children identified as exceptionally able or talented.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

GRADE LEVEL: Assigned classification of students according to age and school progress; e.g. kindergarten and first grade.

GRANT: A contribution, either in money or material goods, made by one governmental entity to another. Grants may be for specific or general purposes.

GRANTS-IN-AID: Outright donations or contributions, usually by a superior governmental unit, without the prior establishment of conditions with which the recipient must comply.

HIGH EXPENDITURE DISTRICTS: Districts with revenue limits considerable above the state average. Most of these were formerly called "high wealth" districts because their assessed value per ADA was also significantly above the state average.

HOLDING ACCOUNTS: Suspendse accounts that are used temporarily to accumulate costs that will ultimately be charged to other using programs.

IEP: See Individual Education Plan.

IMPACT AID: See PL 81-874.

IN LIEU OF TAXES: Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

INCENTIVES: Financial rewards for implementing a new program, such as longer school day year, or for performance, such as by students on CAP tests. Many of the "reforms" in SB 813 contain incentives.

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INCOME: A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term income should not be used in lieu of revenue in governmental-type funds.

INDIRECT COST AND OVERHEAD: Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefits of the determination.

INDIRECT SUPPORT CHARGES: Charges for routine services not performed as a special service for a particular program but allocated to using programs.

INDIVIDUAL EDUCATION PLAN (IEP): A written agreement between a school district and parents or guardians of a handicapped child specifying an educational program tailored to the needs of the child.

INFLATION FACTOR: See Cost of Living Adjustment.

INTEREST: A fee charged to the borrower for the use of money.

INTERFUND ACCOUNT: Accounts in which transactions between funds are reflected.

INTERFUND TRANSFERS: Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the LEA.

INTERIM BORROWING: (1) Short term loans to be repaid from general revenues during the course of a fiscal year. (2) Short term loans in anticipation of tax collections or bond insurance.

INTERNAL AUDIT: An appraisal activity within an LEA which (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

INTERNAL CONTROL: A plan of organization under which employees' duties are so arranged and records and procedures so designated as to provide a system of self-checking, thereby, enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system the employees' work is subdivided so that on one employee performs a complete cycle of operations; such procedures call for proper authorization by designated officials.

INTERNAL SERVICE FUNDS: Funds created to render services on a cost reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

INTRABUDGET TRANSFERS: Amounts transferred from one appropriation account to another within the same fund.

INVENTORY: A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

INVESTMENTS: Disbursements of cash for the purpose of generating revenue.

INVOICE: An itemized statement of charges for merchandise sold or services rendered to the purchaser.

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JOB ACCOUNT: An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

JOINT SCHOOL DISTRICTS: School districts with territory in more than one county.

JOURNAL: Any accounting record in which the financial transaction of an LEA are formally recorded for the first time; e.g. the cash receipts book, check register, and general ledger.

JOURNAL VOUCHER: A form provided for the recording of certain transactions or information in the place of, or supplementary to, the journal or registers.

JUDGMENTS: Amount due to be paid or collected by the LEA as the result of court decision.

LEGISLATION: The California Legislature has passed school finance legislation almost every year since 1972. The major laws, in chronological order, are:

SB 90, 1972Instituted revenue limits.

AB 65, 1977.....Initiated a "long term" solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

SB 90, 1977Allowed reimbursement for costs resulting from state mandates.

SB 154, 1978.....Allocated property taxes to cities, counties and schools after Proposition 13 (bailout).

AB 1979Defined the source and method of funding schools, counties, cities, and special districts including adjusting the allocation of property taxes.

AB 1981Allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at local level.

SB 813, 1983.....Superseded previous school finance laws and made many changes to the California Education curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, hiring and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of state-wide curriculum standards.

AB 87, 1991.....Defined the laws, policies, and regulations governing the funding of Year Round Education in the state of California.

LEVELING DOWN: Decreasing the level of per pupil revenue limits state-wide toward of higher revenue limit districts. Also known as Parity funding principle.

LEVY: The imposition of taxes or special assessments for the support of governmental activities; also the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

LIABILITIES: Legal obligations (with the exception of encumbrances) that are unpaid.

LIFE SPAN (GRADE SPAN): Broad group classification of students according to age and school progress; i.e. pre-formal, elementary, secondary, and adult.

LONG-TERM DEBT: Debt that matures more than one year after the date of issuance.

LOW EXPENDITURE DISTRICTS: Districts with revenue limits per child near the statewide average. Many were formerly called "low wealth" districts because their assessed valuation per ADA was below the average. Neither "high" nor "low" refers to the family income of district residents.

MANDATED COSTS: School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

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MASTER TEACHER: A selected teacher who receives a stipend of \$4,000, a program initiated in SB 813. The mentor teacher works with the new and experienced teachers on curriculum and instruction and must spend at least 60% time in classroom teaching.

MINIMUM GUARANTEE: Granting a district a specified percentage of the total revenue limit income it received the previous year regardless of a change in ADA.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

MULTI-YEAR FINANCIAL PLAN: A plan that presents financial estimates of programs in tabular form for a period of year. These estimates should reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of program structure.

NECESSARY SMALL SCHOOLS: Elementary schools with less than 101 or high schools with less than 301 ADA which meet sparsity standards and which are separately funded.

NET INCOME: Proprietary fund excess of revenues and operating transfers in over expenses and operating transfers out.

OBJECT: As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

OBLIGATIONS: Amounts that the LEA may be legally required to meet out of its resources. They include not only actual liabilities but also un-liquidated encumbrances.

OPERATING TRANSFERS: All interfund transfers other than residual equity transfers.

ORDER (FOR PAYMENT): A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

OTHER FINANCING SOURCES: Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCING USES: Governmental fund operating transfers out. Such amounts are classified separately from expenditures.

OVERDRAFT: The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are charged.

OVERHEAD: See Indirect Cost and Overhead.

PAYROLL REGISTER: A document accompanying one or more orders on an LEA fund for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such order.

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PAYROLL WARRANT: A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

PER CAPITA PERSONAL INCOME: Income before taxes as estimated by the U.S. Department of Commerce for California and other states.

PERB: See Public Employees' Relations Board

PERS: See Public Employees' Retirement System.

PERPETUAL INVENTORY: A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical inventory count. A record is provided for each item or group of items to be inventoried and is so divided as to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

PERSONAL PROPERTY: A property except real estate.

PETTY CASH: A sum of money set aside for the purpose of making change or immediate payments of small amounts.

PHYSICAL INVENTORY: The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. The accuracy of the perpetual inventory records is tested periodically by physical inventories.

PL 81-874: A federal program of "Impact Aid" which provides funds to districts which educate children whose families live or work on federal property, such as military bases.

PL 94-142: Federal law which mandates a "free and appropriate" education for all handicapped children.

POSTING: The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

PREPAID EXPENSES: Items for which payment has been made but for which benefits have not been realized as of a certain date, e.g. prepaid rent, prepaid interest, and premiums or unexpired insurance.

PRIOR YEARS' TAXES: Taxes collected within the current fiscal year for levies in previous fiscal years.

PROFICIENCY REQUIREMENTS: Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers (see CBEST).

PROGRAM: A group of related activities consisting of a unique combination of objects that operate together to accomplish common ends.

PROGRAM ACCOUNTING: A system of accounting in which records are maintained to accumulate revenue and expenditure data by program.

PROGRAM COSTS: Costs that are incurred and allocated by programs rather than by organizations.

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PROGRAM STRUCTURE: The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objects. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

PROPOSITION 13: An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

PRORATING: The allocation of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

PROTESTED TAXES: Tax money paid under protest and held by the county auditor pending settlement of the protest.

PUBLIC EMPLOYEES' RELATIONS BOARD (PERB): The Public Employees Relations Board consists of five persons appointed by the Governor to regulate collective bargaining between school districts and employee organizations.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS): State law required school district employees, school districts, and the state to contribute to the fund.

PUPIL WEIGHTING: A method of distributing money for education according to the individual characteristics of each pupil. Weights or ratios are assigned for categories of pupil need or special costs; funds are distributed to districts according to their total number of pupil weights.

PURCHASE ORDER: A document issued to a vendor that authorized the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

REAL PROPERTY: Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

REBATE: See Abatement or Refund.

RECEIPTS: Cash received.

RECLASSIFICATION: Re-designation of current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

REFUND: An amount paid back or credit allowed on account of an over-collection.

REGISTERED WARRANT: A warrant that is registered by the county treasurer for future payment because of present lack of funds and that is to be paid with interest in the order of its registration.

REGISTERS: A listing of transactions of like kind that may be totaled and summarized for convenience in posting: e.g. payroll registers, warrant registers, and attendance registers.

REIMBURSEMENT: Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund or department.

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REQUISITION: A document submitted initiating a purchase order to secure specified articles or services or issuance of materials from stores or a warehouse.

RESERVE: An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

RESERVE FOR ENCUMBRANCES: An account used to aggregate a portion of a fund balance for expenditure on vendor performance.

RESIDUAL EQUITY TRANSFERS: Nonrecurring or non-routine transfers of equity between funds of the LEA, e.g. transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund.

RESOURCE COST MODEL: A system for funding education which is based on the cost of a district's individual characteristics and programs.

RESTRICTED FUNDS: Moneys whose use is restricted by legal requirements or by the donor.

REVENUE LIMIT: The specific amount of state and local taxes a school district may receive per pupil for its general education program. Annual increases are determined by the Legislature. Categorical aid is granted in addition to the revenue limit.

REVENUES: The increases in fund financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

REVOLVING CASH FUND: A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

ROBBINS AMENDMENT (PROPOSITION 1): An amendment to the California Constitution, Article I, Section 7, passed in 1979 which restricts California courts to federal court interpretations when ordering changes in pupil school assignment or pupil transportation to alleviate school district segregation.

ROC/ROP: Regional Occupational Centers/Regional Occupational Programs established by a school district or group of school districts or county offices of education. The centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

SB – SENATE BILLS (SB 90,1972; SB 90,1977; SB 154, SB 813): See Legislation.

SCHEDULES: Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

SCHOOL IMPROVEMENT PLAN (SIP): Money granted by the state to selected schools to carry out a plan developed by the school site council for the improvement of their school's program.

SCHOOL SITE COUNCIL: Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out and evaluated.

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SECURED ROLL: Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

SECURITIES: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

SELF-CONTAINED CLASSROOM: A classroom in which a teacher usually instructs one group of students in a majority of the instructional programs for a school year. Self-contained classrooms are usually found at the elementary school level.

SENIORITY: A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

SERIAL ANNUITY BONDS: Serial bonds in which the annual installments of bond principal are so arranged that the combined payments of principal and interest are approximately the same each year.

SERIAL BONDS: Bonds whose principal is repaid in periodic installments over the life of the issue.

SERRANO VS. PRIEST: The California Supreme Court decision which declared the system of financing schools unconstitutional because it violated the Equal Protection clause of the State Constitution. The Court said that by 1980, the relative effort (tax rate) required of taxpayers for local schools must be nearly the same throughout the state and that differences in annual per pupil expenditures which were due to local wealth must be less than \$100.00. The impact of Proposition 13 resolved the taxpayer equity provision. In 1983, a court review determined that sufficient compliance in reducing expenditure disparities had been achieved.

SHARED REVENUE: Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

SHORT-TERM DEBT: Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax anticipation notes payable.

SHORTFALL: An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SITE: The location of a school or a central administrative unit.

SOURCE DOCUMENT: Any voucher, invoice, or other data that support an entry in the accounting records.

SPECIAL EDUCATION: Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. PL 94142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

SPECIAL REVENUE FUNDS: Funds established to account for the proceeds from specific revenue sources that (by law) are restricted to finance particular activities.

SPECIFICATIONS: Those particular qualities required of products or services.

SPLIT ROLL: A system for taxing business and industry property at a different rate from individual homeowners.

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SQUEEZE: Restricting the revenue limit increases of higher spending districts in order to equalize per pupil revenues (eliminated in 1983-84).

STATE ALLOCATION BOARD: A state regulatory agency which controls certain state-aided capital outlay and deferred maintenance projects.

STATE SCHOOL FUND: A special revenue fund within the State Treasury used for apportionments to school districts and county superintendents, based on the revenue limit, and certain other special purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the Department of Education.

STATE TEACHERS' RETIREMENT SYSTEM (STRS): State law requires school district employees, school districts, and the state to contribute to the fund.

STATEMENTS: (1) Used in a general sense, all of those formal written presentations which set forth financial information. (2) In technical accounting usage, those presentations of financial data which show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

STORES: Goods that are on hand in storerooms and subject to requisition.

STRS: See State Teachers' Retirement System.

STUDENT BODY FUND: A fund to control the receipts and the disbursements of student association activities.

SUBSIDIARY LEDGERS: A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account; e.g. the payroll ledger and the appropriations ledger.

SUBVENTION: provision of assistance or financial support, usually from a superior governmental unit; a grant.

SUMMARY: Consolidation of like items for accounting purposes.

SUNSET: The termination of the regulations for a program. The law lists a schedule for the Legislature to consider the sunset of many state categorical programs.

SUPPLY: A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

SURETY BOND: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation; e.g. a surety bond given by a contractor or by an official who handles cash or securities.

SUSPENSE ACCOUNT: An account which carries charges or credits temporarily pending the determination of the proper account or accounts to which they are to be posted.

TAX ANTICIPATION NOTES: Notes issued in anticipation of collection of taxes, usually able to be retired only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

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TAX LIENS: Claims by governmental units on properties for which taxes levied remain unpaid.

TAX RATE: The amount of tax stated in terms of a unit of the base tax.

TAX RATE LIMIT: The maximum rate of tax that a governmental unit may levy.

TAX REDEMPTION: Proceeds from the sale of tax-delinquent property.

TAX RELIEF SUBVENTIONS: Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

TAX ROLLS: The list showing the amount of taxes levied against each taxpayer or property.

TAXES: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAXES RECEIVABLE: An asset account representing the uncollected portion of taxes levied.

TENURE: A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless specified procedures for dismissal or layoff are successfully followed.

TERM BONDS: Bonds whose entire principal matures on one date.

TRADE DISCOUNT: A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with cash discount).

TRAILER COACH FEES: Assessments collected from owners of trailer homes, which constitute personal property used in lieu of taxable real property.

TRANSFER: Inter-district or interfund payments or receipts not chargeable to expenditures or credited to revenue. Certain budget revisions are often referred to as transfers.

TRIAL BALANCE: A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be "in balance".

TRUST FUND: A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

TUITION: An amount charged for educational services provided to a student.

TUITION TAX CREDITS: A reduction in state or federal income tax to offset a specified amount of money spent for tuition for private education.

UIA: See Urban Impact Aid.

UNENCUMBERED BALANCE: That portion of an appropriation or allotment not yet expended or obligated.

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UNIFICATION: Joining together of all or part of an elementary school district (K-8) and high school district (K-12) with a single governing board.

UNIFIED SCHOOL DISTRICT: A school district serving students kindergarten through 12th grade, that is elementary and high school students.

UNIONIZATION: Joining together of two or more elementary or high school districts to form a single elementary or high school & district.

UNIT COST: The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g. the total expenditure divided by the number of students equals the cost per student.

UNREALIZED REVENUE: Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

UNSECURED ROLL: Assessed value of personal property other than secured property.

URBAN IMPACT AID (UIA): State aid to 19 large, metropolitan districts, expanded in 1984-84 to qualifying high school and elementary districts. The funds may be used for general purposes.

VOUCHER: A written document which evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

WARRANT: A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s) approved by the county superintendent of schools, and allowed by the county auditor, directed the county treasurer to pay a specified amount to a designated payee.

WARRANTS PAYABLE: The amount of warrants issued, outstanding, and unpaid from a salary or wage payment; an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

WORK IN PROCESS: The value of partially completed products manufactured or processed, such as a partially completed printing job.

WORK ORDER: A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.