



PITTSBURG UNIFIED SCHOOL DISTRICT

THANK YOU  
MS. LINDA RONDEAU FOR  
YOUR CONTRIBUTION TO  
PITTSBURG UNIFIED  
SCHOOL DISTRICT



DISTRICT  
BUDGET ADOPTION  
FISCAL YEAR  
2014-2015

June 25, 2014



# Table of Contents

Table of Contents
Mission Statement and Goals
Overview
<b>Board of Trustees</b>
Directory
Superintendent Message
Enrollment Time Series
Enrollment Projections
Local Control Funding Formula
Local Control Accountability Plan
Budget Assumptions FY 2014-2015
Budget Assumptions FY 2015-2016 & 2016-2017
Budget Charts
Multi-Year Projection Budget Development
Solar
All Funds Summary
SACS Report
Appendix 1 Budget Calendar
Appendix 2 SACS Structure
Appendix 3 Glossary of Terms



PITTSBURG UNIFIED SCHOOL DISTRICT

## MISSION STATEMENT AND MAJOR GOALS

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***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. Beginning in academic year 2013-14, and extending until the development of a state accountability system, student performance will be reported annually utilizing local assessments and multiple measurement data specified by the State of California reflecting progress toward meeting Local Control Funding Formula goals. Annually, Students with Disabilities, English Learners, Foster Youth, African American students and Socially Economically Disadvantaged students will reflect gap closure performance in each of the specified multiple measurement data categories.*
- 2. In accordance with the Local Control Accountability Plan, the Board will allocate resources to support all goals while maintaining fiscal solvency in the multi-year plan.*
- 3. All schools will provide a learning environment where all students and staff feel emotionally and physically safe, valued and acknowledged. The learning environment will be assessed utilizing an annual survey of students, parents and staff. The survey data and student information system data will be utilized to ensure that 100% of the schools address issues of bullying and disproportionality.*
- 4. All district facilities will be reviewed quarterly for cleanliness, operational integrity and safety, including safeguards regarding access to campuses, using a standardized rating system to ensure established standards is maintained. Annually, 100% of PUSD campuses will meet Williams Case standards.*
- 5. In compliance with Local Control Funding Formula guidelines and the Local Control Accountability Plan approval and update process, the Board will review annual staff reports and approve appropriate revisions and updates to the Local Control Accountability Plan.*



## Overview

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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 [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 California, Berkeley](#), [University of Phoenix](#), [University of Southern California](#), and [Western Governors University](#)

The school district serves over 10,769 students in Kindergarten through twelfth grade. The district has also been able to provide our community with an outstanding public preschool program and award-winning adult education school.

The district is comprised of:

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





## Our Board of Trustees



Trustees Name	Term of office
Mr. George H. Miller	2012 – 2016
Mr. Duane Smith	2012 – 2014
Mr. Joe Arenivar	2012 – 2014
Dr. Laura H. Canciamilla	2012 – 2016
Mr. Vincent S. Ferrante	2010 – 2014
Ms. Sacari Lockwood, Student Trustee	2013 – 2014

### 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.



PITTSBURG UNIFIED SCHOOL DISTRICT

# Directory

## Cabinet

Linda K. Rondeau 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  
Shannon Ortlund, Curriculum & Instruction  
Jennifer Sachs, Categorical Programs  
Marianne Solis, MOT Services

## Coordinators

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

## Assistant Principals

Willie Dunford, Pittsburg High School  
Debra Pettric, Pittsburg High School  
Connie Spinnato, Pittsburg High School  
Brian Wilson, Pittsburg High School

## Principals

Nina Crossland, Foothill Elementary  
Laura Francis, Heights Elementary  
Julie Blackburn, Highlands Elementary  
Eileen Chen, Los Medanos Elementary  
Kirsten Wollenweber, Marina Vista Elementary  
Jeff Varner, Parkside Elementary  
Shelly Velasco & Lynne Plunkett, 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  
Joseph Alvarez, Black Diamond High School  
Lynne Nicodemus, Adult Education  
Steve Ahonen, Administrator on Special Assignment

## Vice Principals

Vacant, 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  
Danny Lockwood, Black Diamond High School  
Vacant, Adult Education



## Superintendent Budget Message

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At last a budget message with hope and appreciation. Hope springs from increased revenues coming to Pittsburg Unified School District. Appreciation is sent to citizens, legislators and the Governor for supporting public education.

This budget message is the first one to be aligned to the new funding methodology for California public schools. We now have a local plan that clearly drives improvements and expenditures. The Local Control Accountability Plan (LCAP) responds to eight state priorities and reflects the input of our district's stakeholders. The budget is designed to implement programs, services, and support to increase positive outcomes for our students, particularly our subgroups.

The LCAP requires annual updates that include measures of improvement related to stated goals. There will be dedicated resources to accomplish our goals and accountability for doing so.

Employees have patiently waited for the economy to turn around. Fair increases in compensation and benefits are priorities for the Governing Board. At the same time, continuing our district's history of maintaining a balanced budget and fiscal solvency remain constant for our Board.

This is the last "Superintendent's Budget Message" that I will write, as I retire at the end of June. Even when the economy was at its most dismal state, the leaders of Pittsburg Unified School District kept education and services for our students at the forefront of decisions. There are opportunities on the horizon to support programmatic enhancements, student services, community outreach, and employee compensation.

With admiration,

*Linda K. Rondeau*

Superintendent



# Enrollment Time Series

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# PITTSBURG UNIFIED SCHOOL DISTRICT K-12 PUBLIC SCHOOL ENROLLMENT

STUDENTS





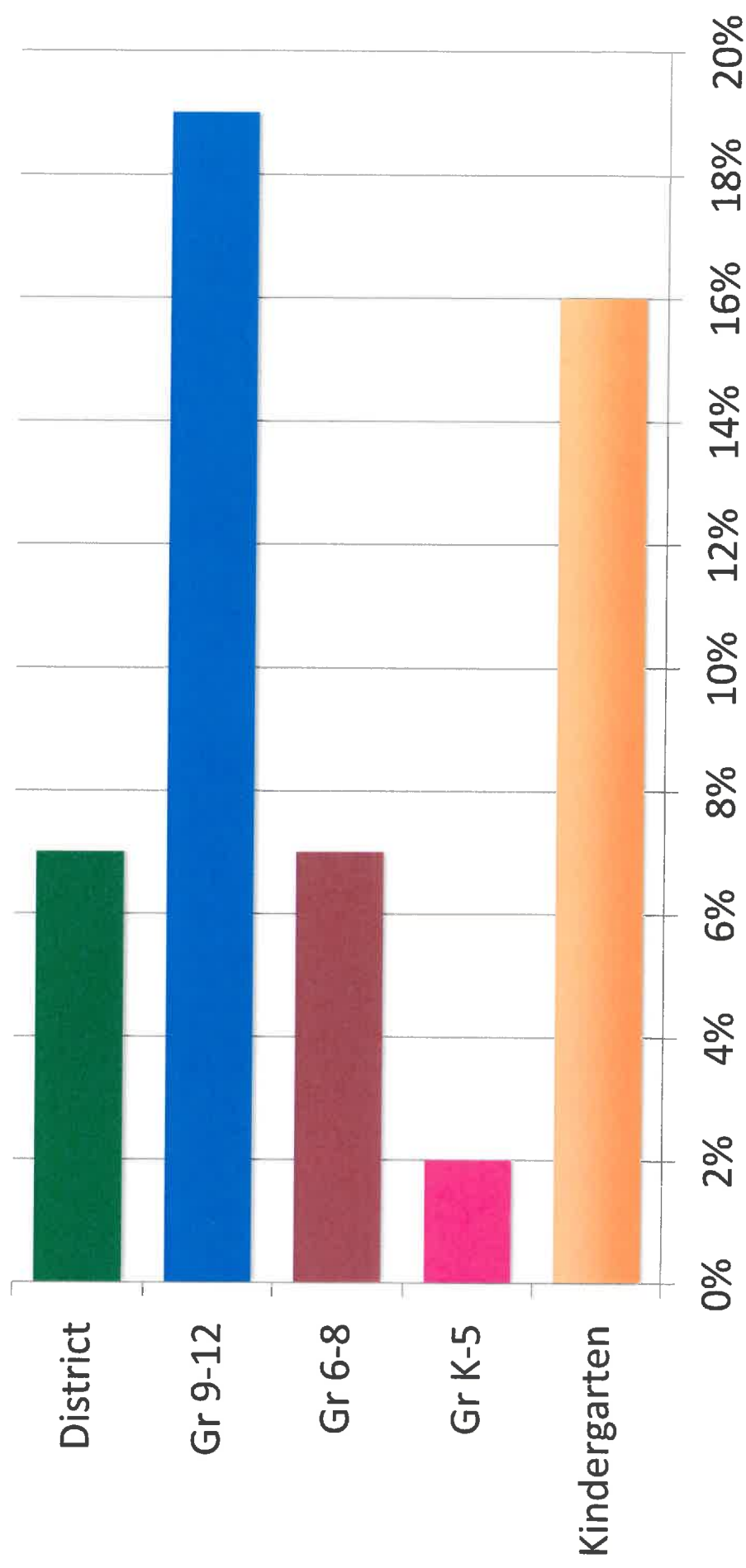
PITTSBURG UNIFIED SCHOOL DISTRICT

# Enrollment Projections

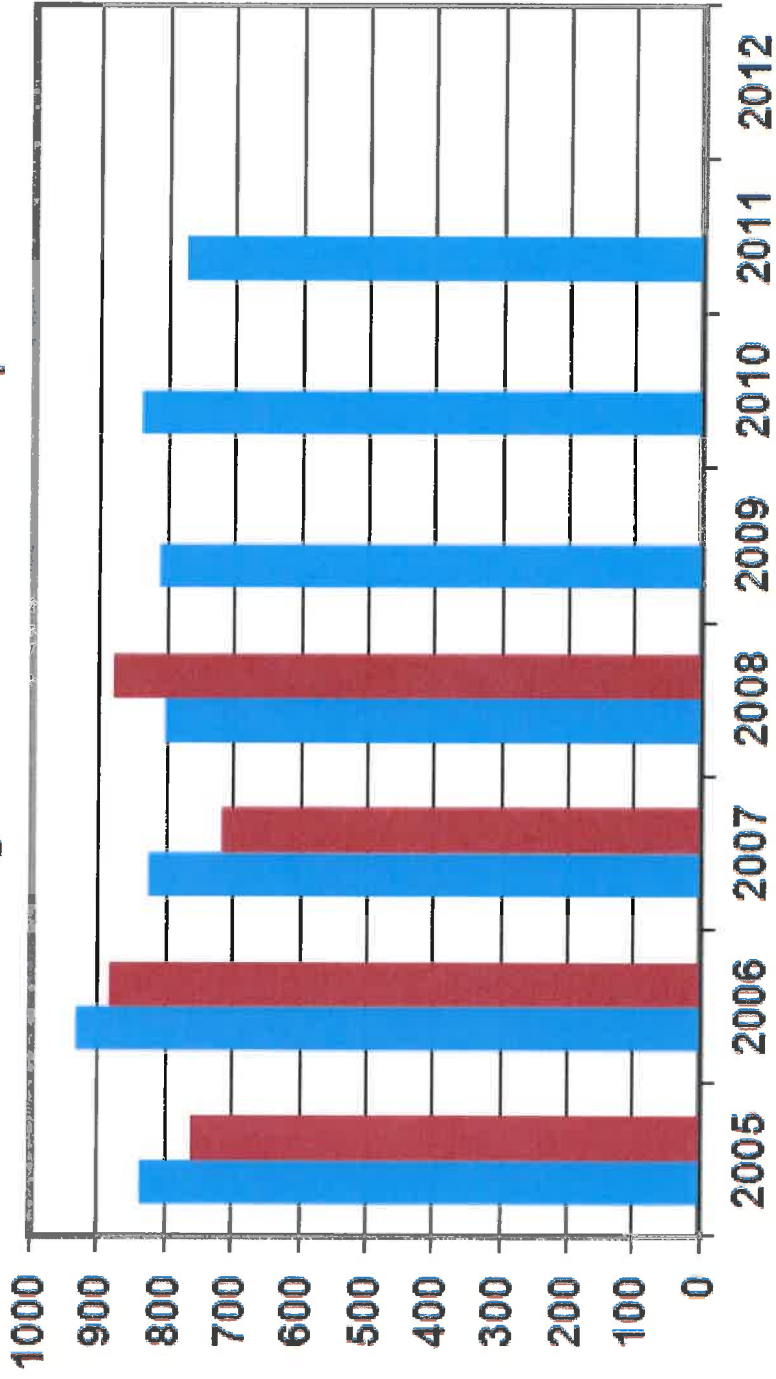
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# 4 YEAR ENROLLMENT HISTORY CHANGE



# Live Birth - Kindergarten Cohort Comparison

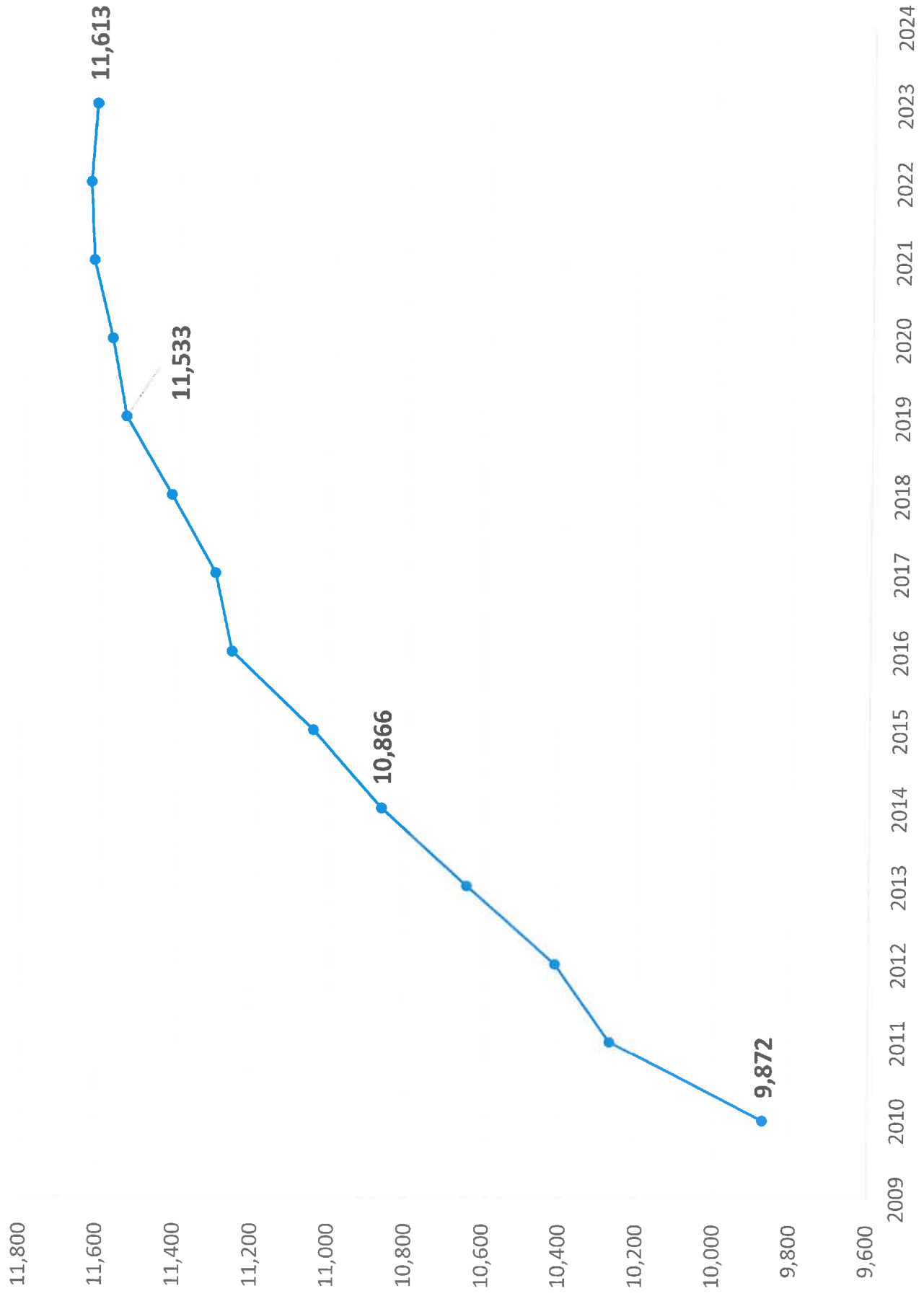


■ Live Births ■ Kindergarten

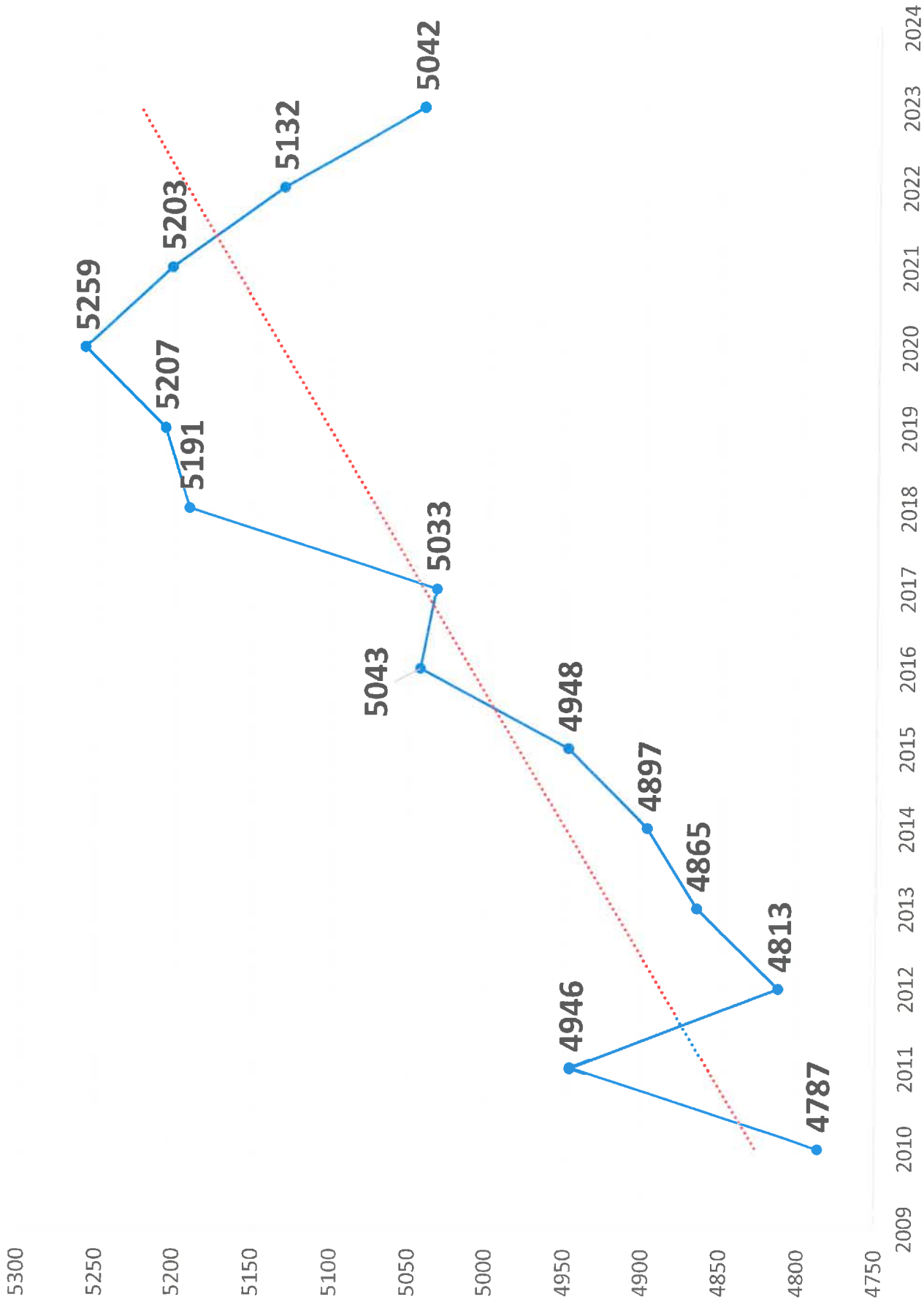
Source: DecisionInsite

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
TransK	0	0	81	109	155	157	157	157	155	152	150	147	145	142
K	761	885	657	807	765	844	845	848	834	820	806	793	780	765
1	816	803	904	740	864	817	900	903	905	890	875	860	846	830
2	808	826	789	914	743	863	817	900	904	906	890	875	860	844
3	866	783	819	791	896	728	844	799	891	894	896	881	866	850
4	757	872	779	833	794	899	732	847	802	893	896	898	882	866
5	779	777	865	780	837	799	905	739	851	805	896	899	900	884
6	760	787	751	838	769	814	788	887	724	836	790	880	883	883
7	734	763	789	749	841	769	814	788	889	726	838	791	881	883
8	726	717	761	781	740	830	758	804	785	885	723	833	787	875
9	740	767	792	930	891	845	934	856	908	884	1000	817	938	885
10	621	715	758	707	873	836	794	879	818	865	843	955	779	895
11	613	629	718	721	695	858	820	780	866	806	850	831	940	765
12	557	648	633	642	694	670	826	790	756	840	783	824	805	910
Subtotals:	9538	9972	10096	10342	10557	10729	10934	10977	11088	11202	11236	11284	11292	11277
Pct Chg:		4.6%	1.2%	2.4%	2.1%	1.6%	1.9%	0.4%	1%	1%	0.3%	0.4%	0.1%	-0.1%
SDC:	334	298	317	302	309	314	323	324	327	331	334	334	336	336
Totals:	9872	10270	10413	10644	10866	11043	11257	11301	11415	11533	11570	11618	11628	11613

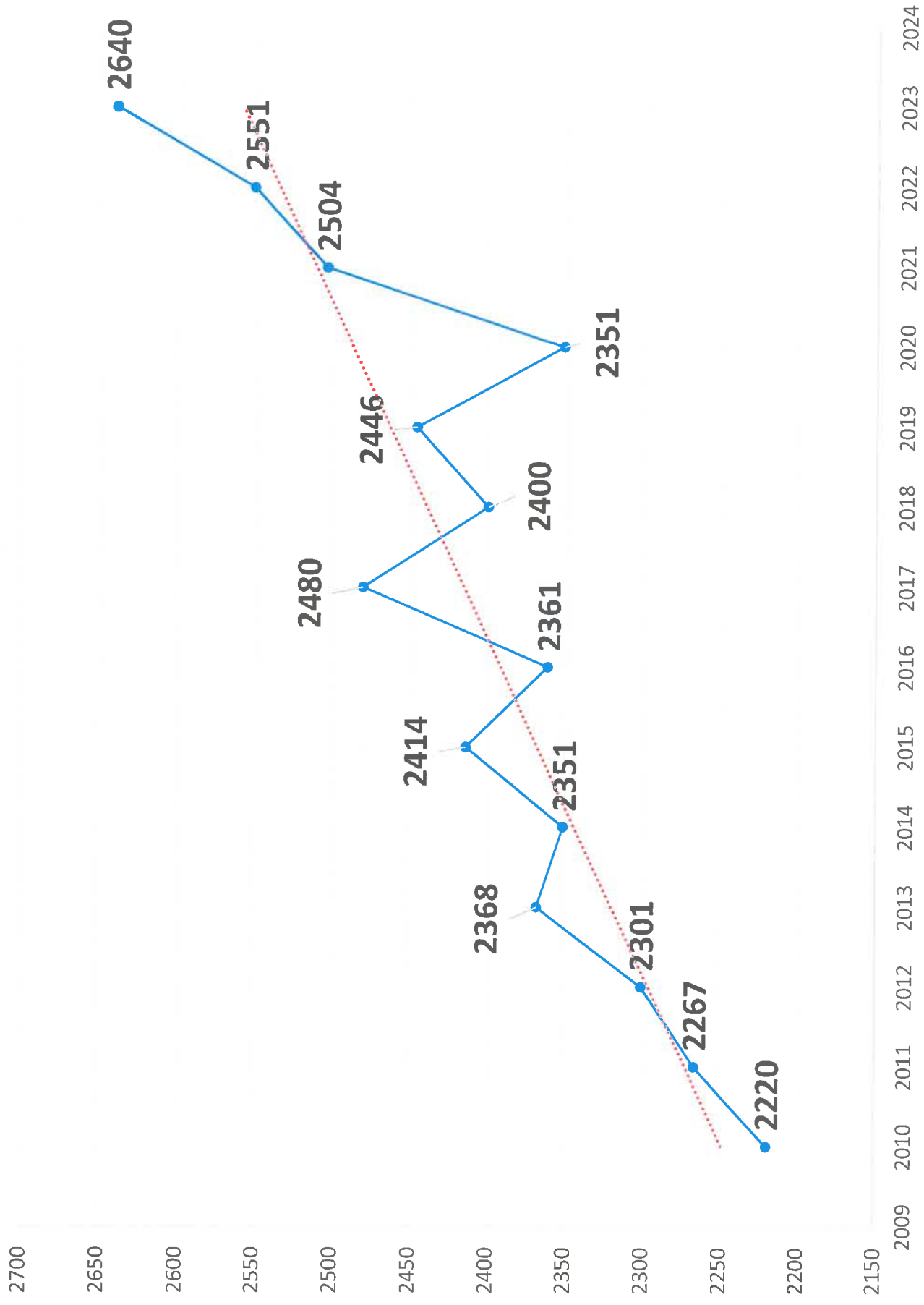
DISTRICT ENROLLMENT ALL STUDENTS



# GRADES K-5 STUDENTS

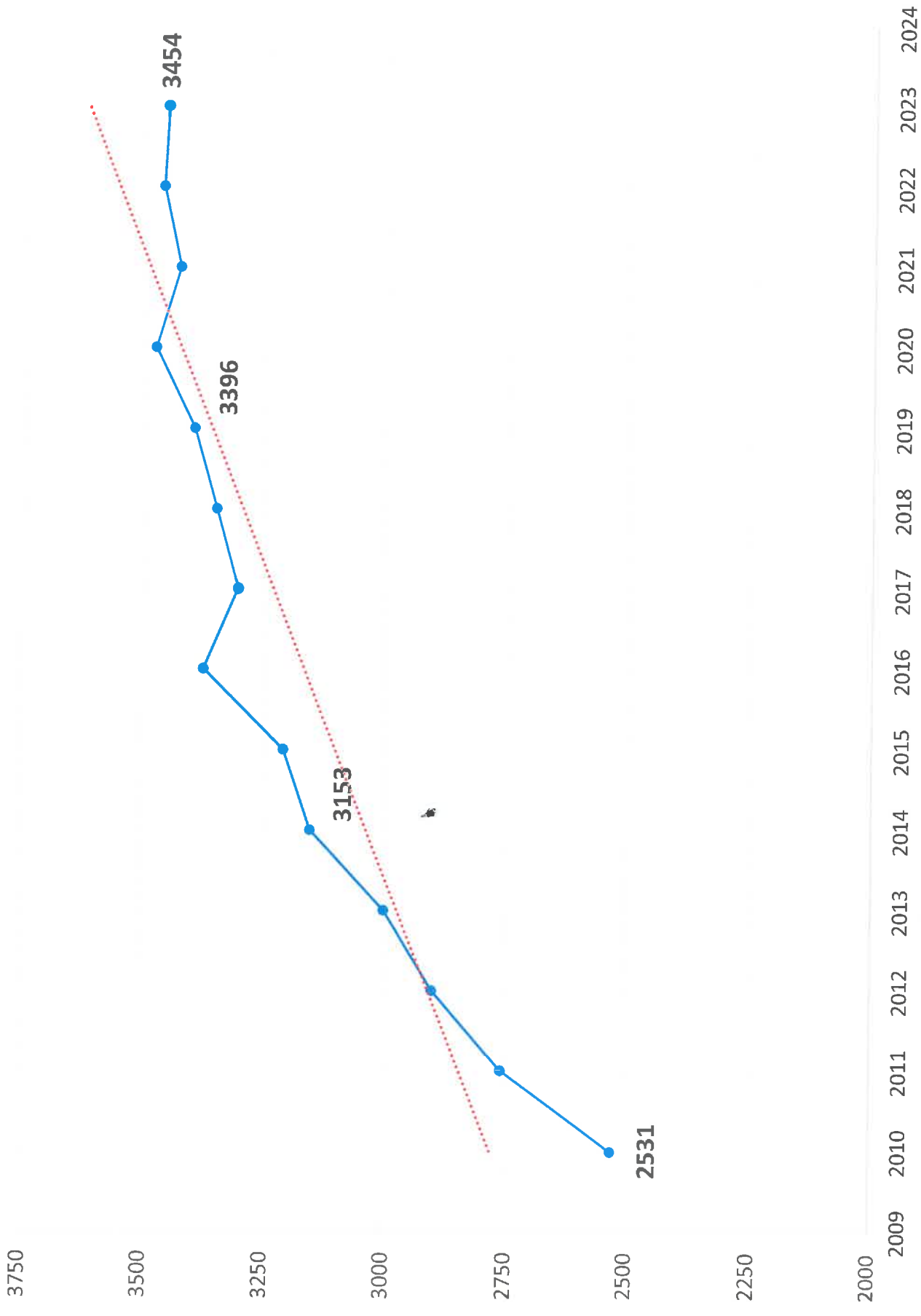


# GRADES 6-8 STUDENTS

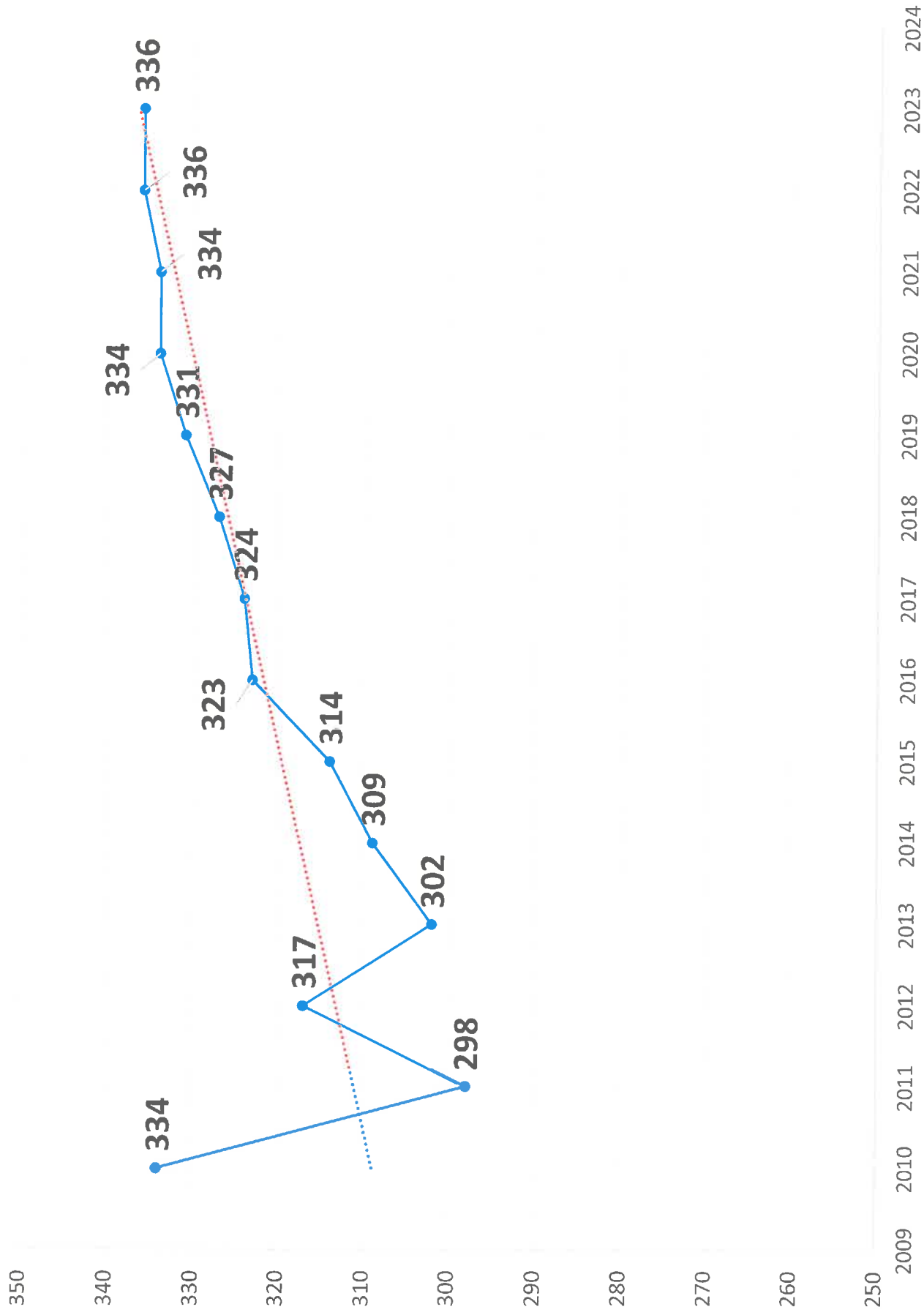


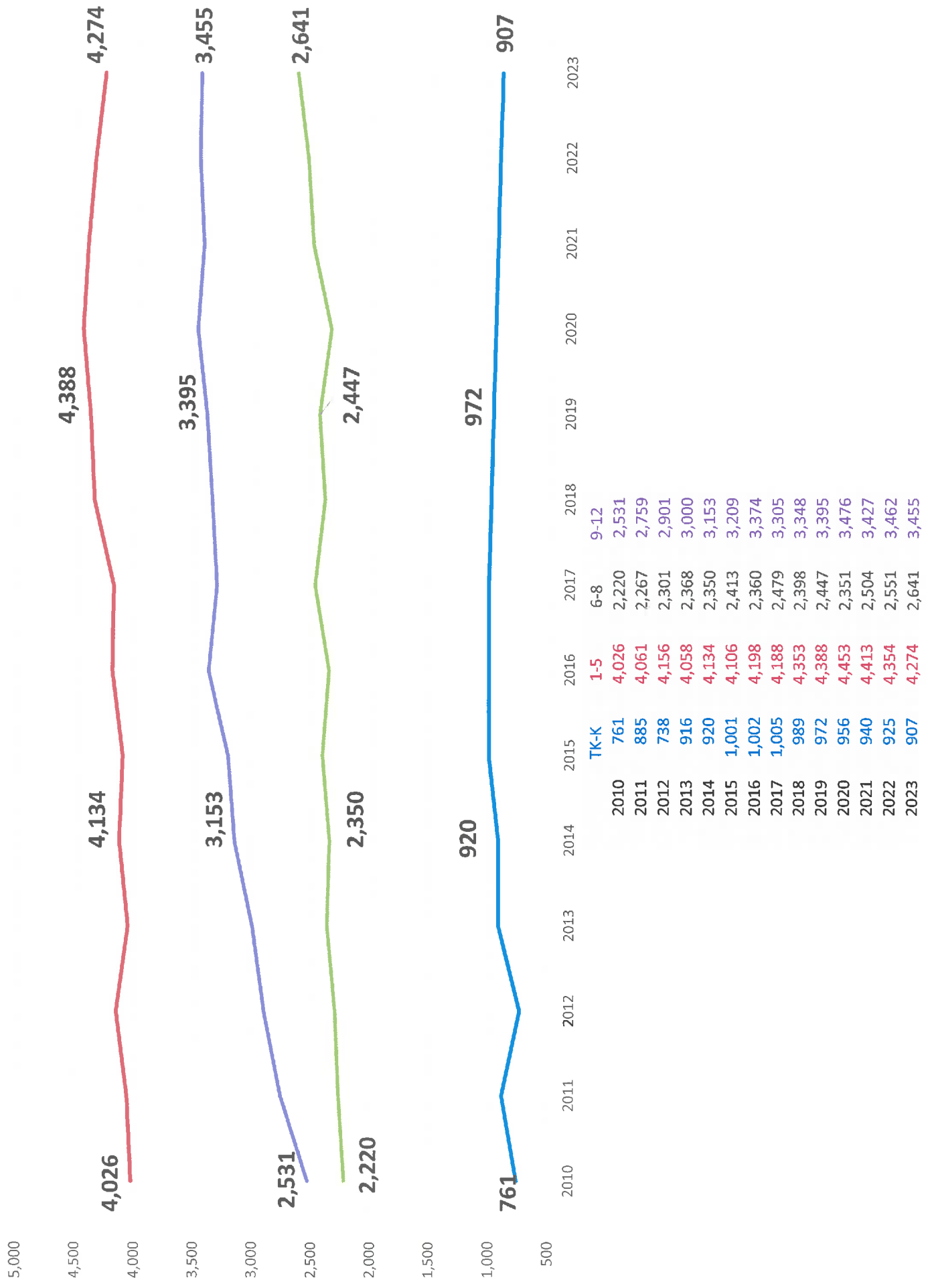


# GRADES 9-12

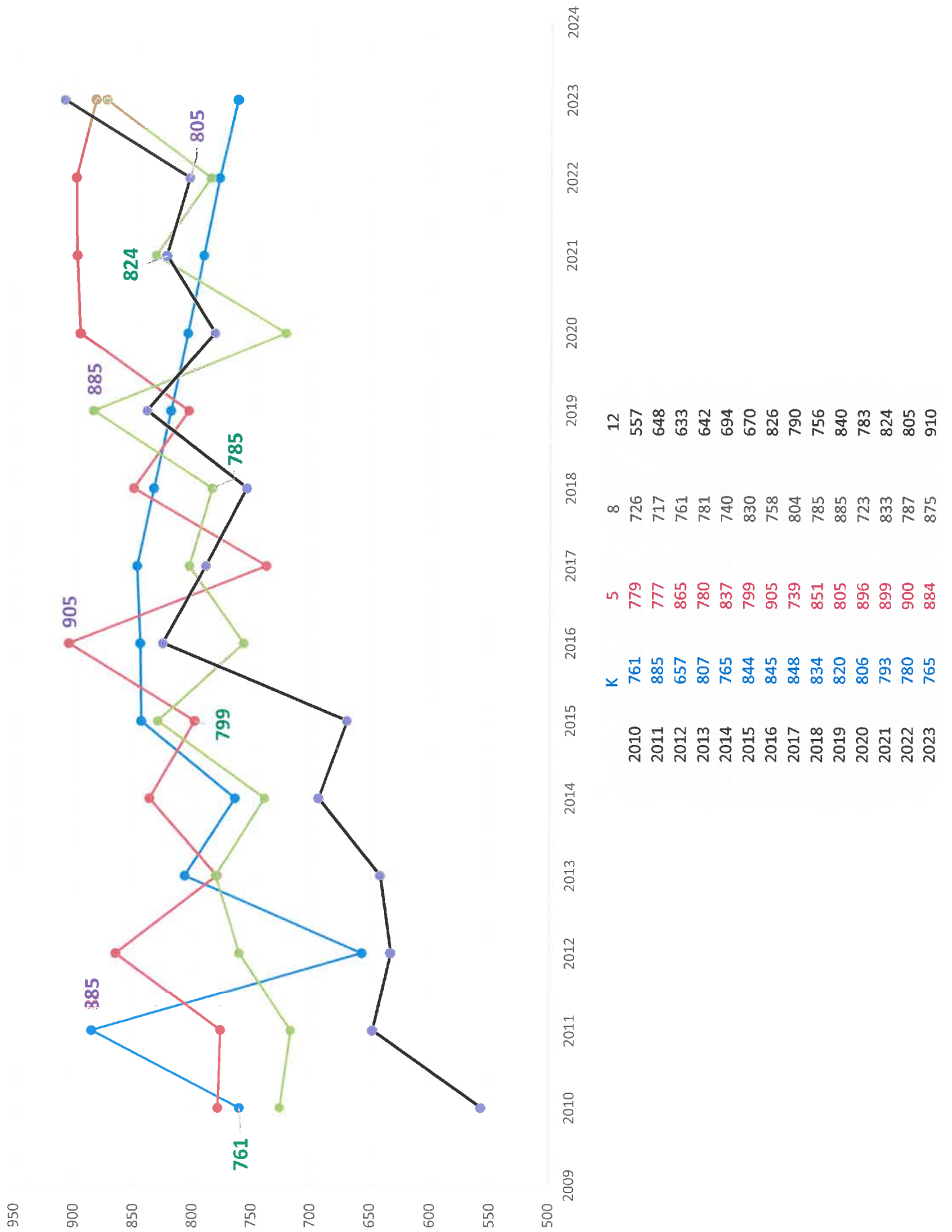


# SDC STUDENTS





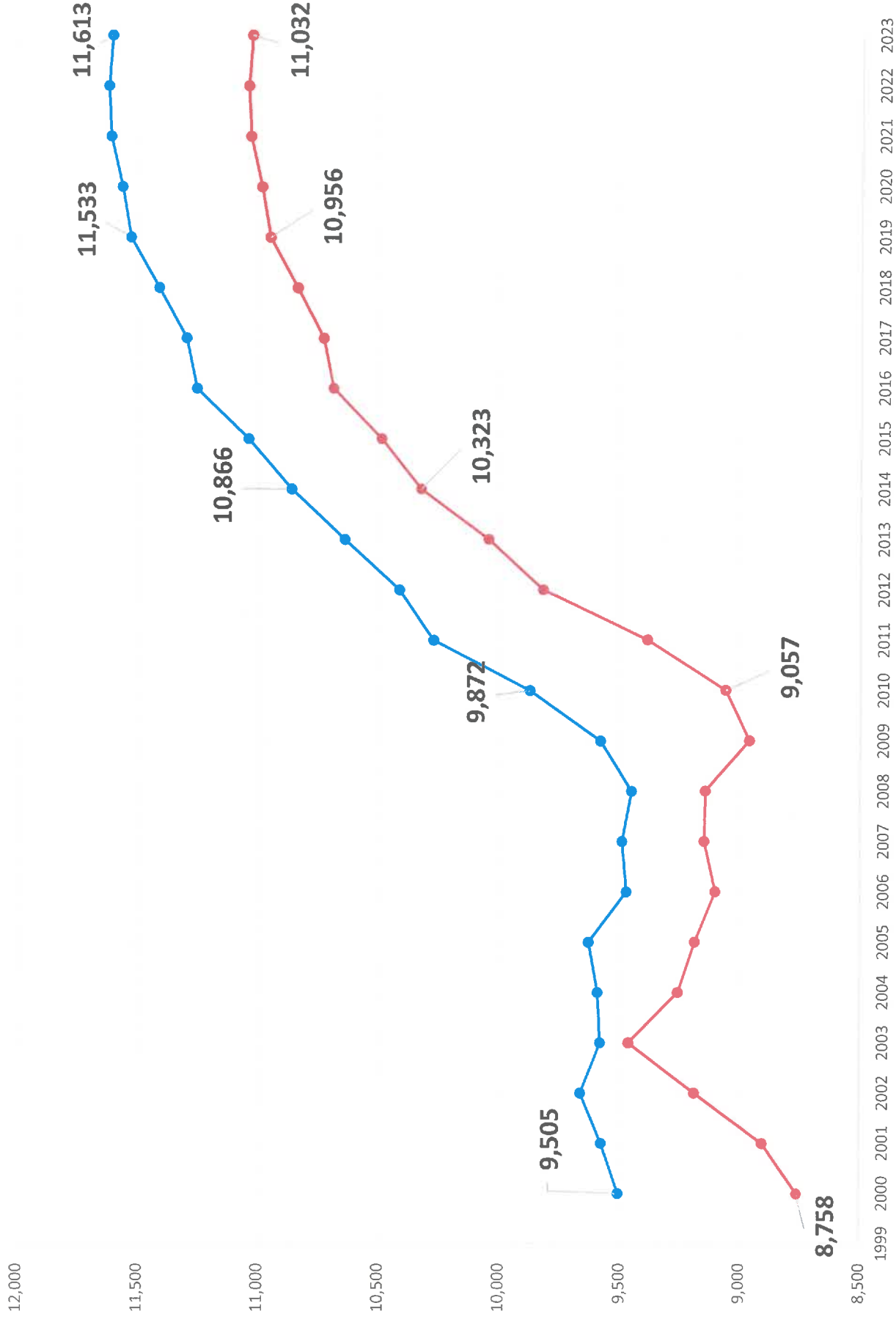
Year	1-5	6-8	9-12
2010	TK-K	761	2,531
2011	4,026	2,220	2,531
2012	4,061	2,267	2,759
2013	4,156	2,301	2,901
2014	4,058	2,368	3,000
2015	4,134	2,350	3,153
2016	4,106	2,413	3,209
2017	4,198	2,360	3,374
2018	4,188	2,479	3,305
2019	4,353	2,398	3,348
2020	4,388	2,447	3,395
2021	4,453	2,351	3,476
2022	4,413	2,504	3,427
2023	4,354	2,551	3,462
2024	4,274	2,641	3,455



Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
K	761	885	657	807	765	844	845	848	834	820	806	793	780	765	
	779	777	865	780	837	799	905	739	851	805	896	899	900	884	
	5														
	8	726	717	761	781	740	830	758	804	790	756	885	840	783	824
	12	557	648	633	642	694	670	826	790	756	840	783	824	805	910

# ENROLLMENT

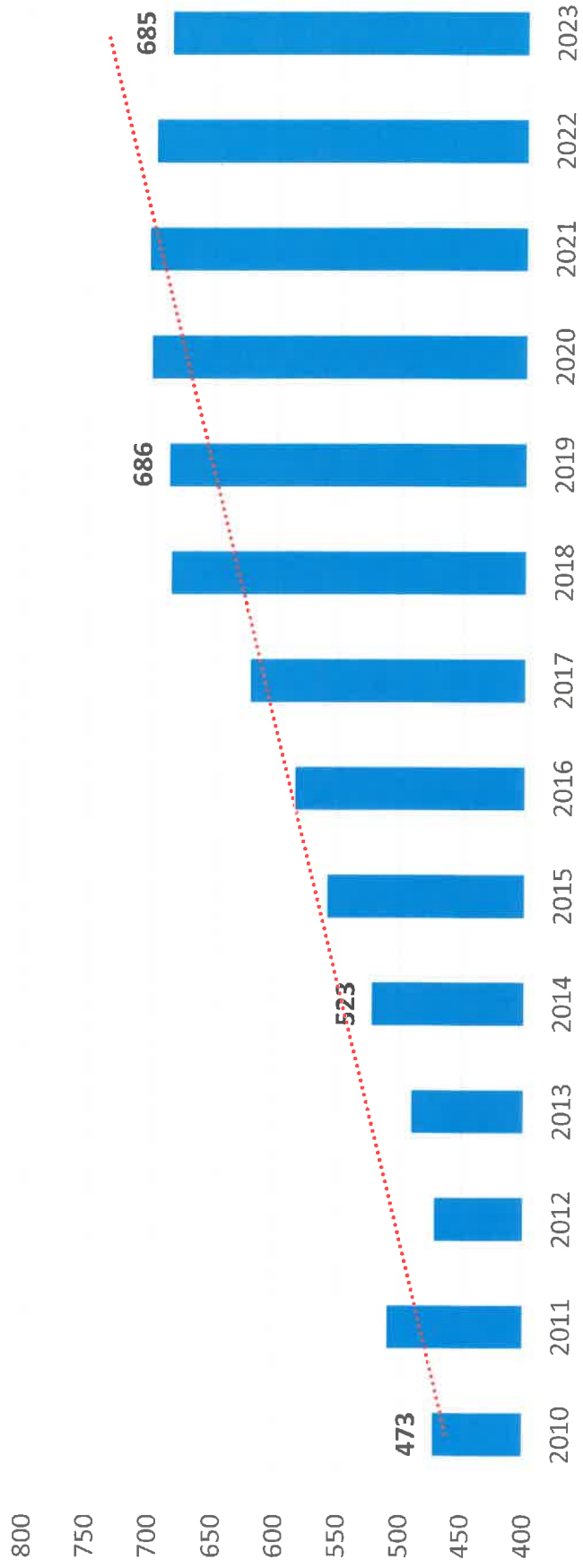
# AVERAGE DAILY ATTENDANCE



# Foothill ES

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
K	56	86	59	105	94	105	106	108	107	106	105	104	103	101
1	74	76	80	59	114	103	114	116	117	116	115	114	113	111
2	67	76	74	77	57	110	99	110	115	116	115	114	113	111
3	102	74	79	85	79	58	111	100	112	116	117	116	115	113
4	78	106	76	79	87	81	59	113	102	113	117	119	117	115
5	77	85	95	74	79	88	82	59	114	102	114	118	119	117
<b>Subtotals:</b>	<b>454</b>	<b>503</b>	<b>463</b>	<b>479</b>	<b>510</b>	<b>545</b>	<b>571</b>	<b>606</b>	<b>667</b>	<b>669</b>	<b>683</b>	<b>685</b>	<b>680</b>	<b>668</b>
<b>Pct Chg:</b>	19	7	-8%	3.5%	6.5%	6.9%	4.8%	6.1%	10.1%	0.3%	2.1%	0.3%	-0.7%	-1.8%
<b>SDC:</b>	7	9	12	13	14	14	14	15	17	17	17	17	17	17
<b>Totals:</b>	<b>473</b>	<b>510</b>	<b>472</b>	<b>491</b>	<b>523</b>	<b>559</b>	<b>585</b>	<b>621</b>	<b>684</b>	<b>686</b>	<b>700</b>	<b>702</b>	<b>697</b>	<b>685</b>

ENROLLMENT ALL STUDENTS

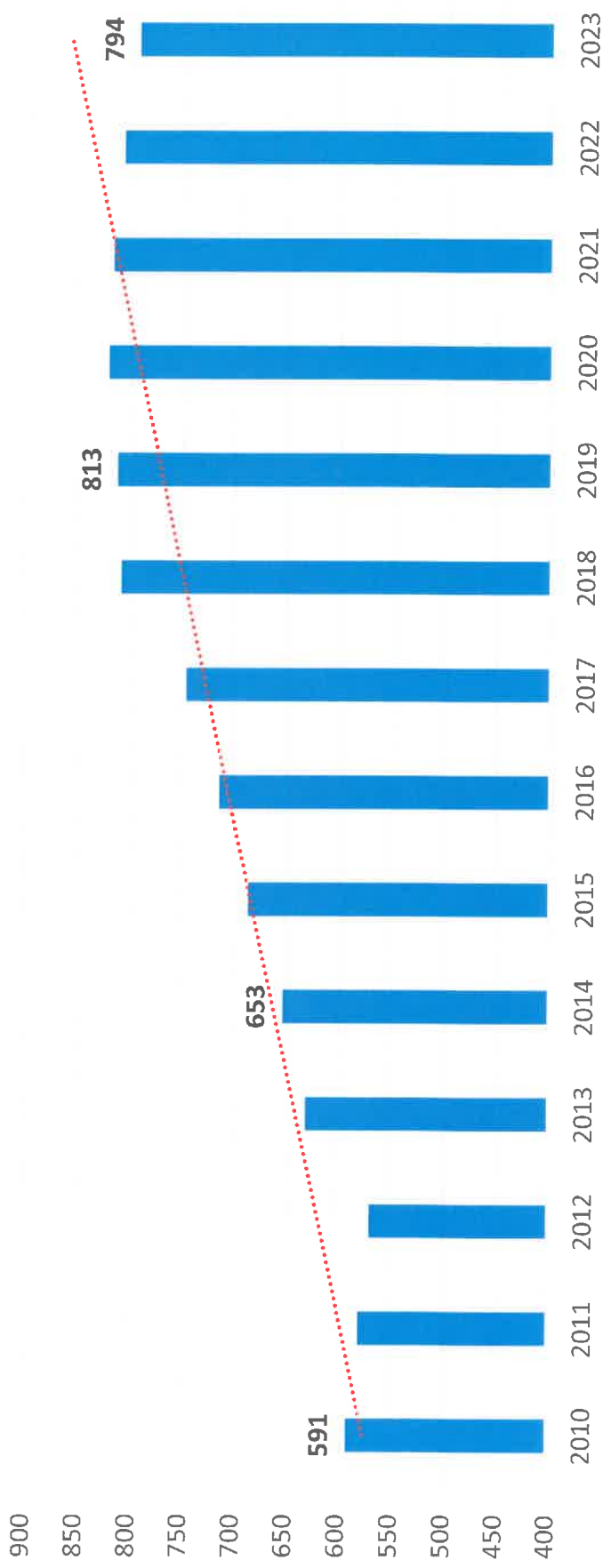




# Heights ES

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
K	96	96	64	128	117	130	132	132	130	128	126	124	122	120
1	101	100	100	81	137	125	139	140	141	139	136	134	132	130
2	95	102	104	109	79	135	123	137	140	140	138	136	134	131
3	105	92	99	108	107	78	131	120	135	138	138	136	134	132
4	87	98	94	101	105	105	76	130	120	135	137	138	136	133
5	96	84	96	93	97	101	101	74	129	119	133	136	136	134
<b>Subtotals:</b>	<b>580</b>	<b>572</b>	<b>557</b>	<b>620</b>	<b>642</b>	<b>674</b>	<b>702</b>	<b>733</b>	<b>795</b>	<b>799</b>	<b>808</b>	<b>804</b>	<b>794</b>	<b>780</b>
<b>Pct Chg:</b>		<b>-1.4%</b>	<b>-2.6%</b>	<b>11.3%</b>	<b>3.5%</b>	<b>5%</b>	<b>4.2%</b>	<b>4.4%</b>	<b>8.5%</b>	<b>0.5%</b>	<b>1.1%</b>	<b>-0.5%</b>	<b>-1.2%</b>	<b>-1.8%</b>
<b>SDC:</b>	<b>11</b>	<b>8</b>	<b>13</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>Totals:</b>	<b>591</b>	<b>580</b>	<b>570</b>	<b>631</b>	<b>653</b>	<b>686</b>	<b>714</b>	<b>746</b>	<b>809</b>	<b>813</b>	<b>822</b>	<b>818</b>	<b>808</b>	<b>794</b>

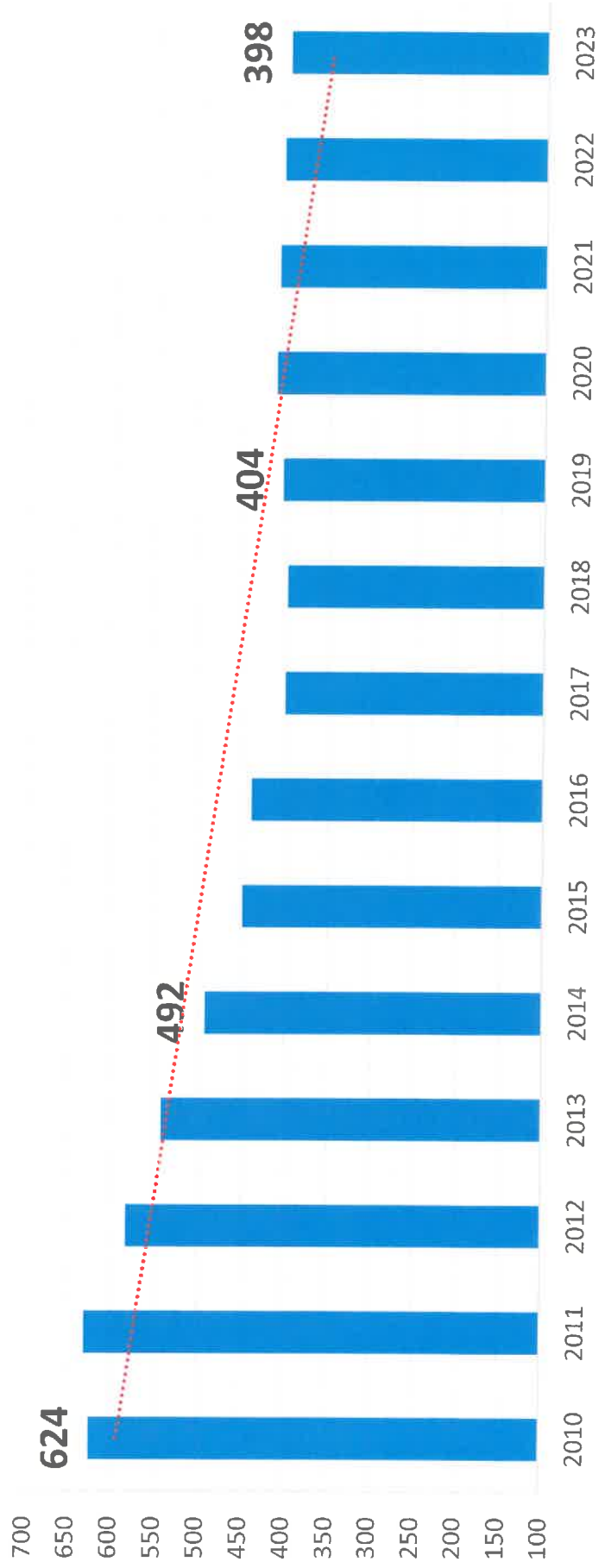
## ENROLLMENT ALL STUDENTS



# Highlands ES

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
K	107	127	64	65	61	68	68	68	67	66	65	63	62	61
1	100	75	125	83	71	66	74	74	74	73	72	70	69	68
2	110	119	75	109	76	64	60	67	71	71	70	68	67	66
3	113	101	99	76	105	73	61	57	66	69	69	68	67	66
4	94	111	97	103	74	101	72	60	56	65	68	68	67	66
5	98	92	114	99	99	71	98	69	59	55	63	67	67	66
<b>Subtotals:</b>	<b>622</b>	<b>625</b>	<b>574</b>	<b>535</b>	<b>486</b>	<b>443</b>	<b>433</b>	<b>395</b>	<b>393</b>	<b>399</b>	<b>407</b>	<b>404</b>	<b>399</b>	<b>393</b>
<b>Pct Chg:</b>		0.5%	-8.2%	-6.8%	-9.2%	-8.8%	-2.3%	-8.8%	-0.5%	1.5%	2%	-0.7%	-1.2%	-1.5%
<b>SDC:</b>	2	5	8	7	6	6	6	5	5	5	5	5	5	5
<b>Totals:</b>	<b>624</b>	<b>630</b>	<b>582</b>	<b>542</b>	<b>492</b>	<b>449</b>	<b>439</b>	<b>400</b>	<b>398</b>	<b>404</b>	<b>412</b>	<b>409</b>	<b>404</b>	<b>398</b>

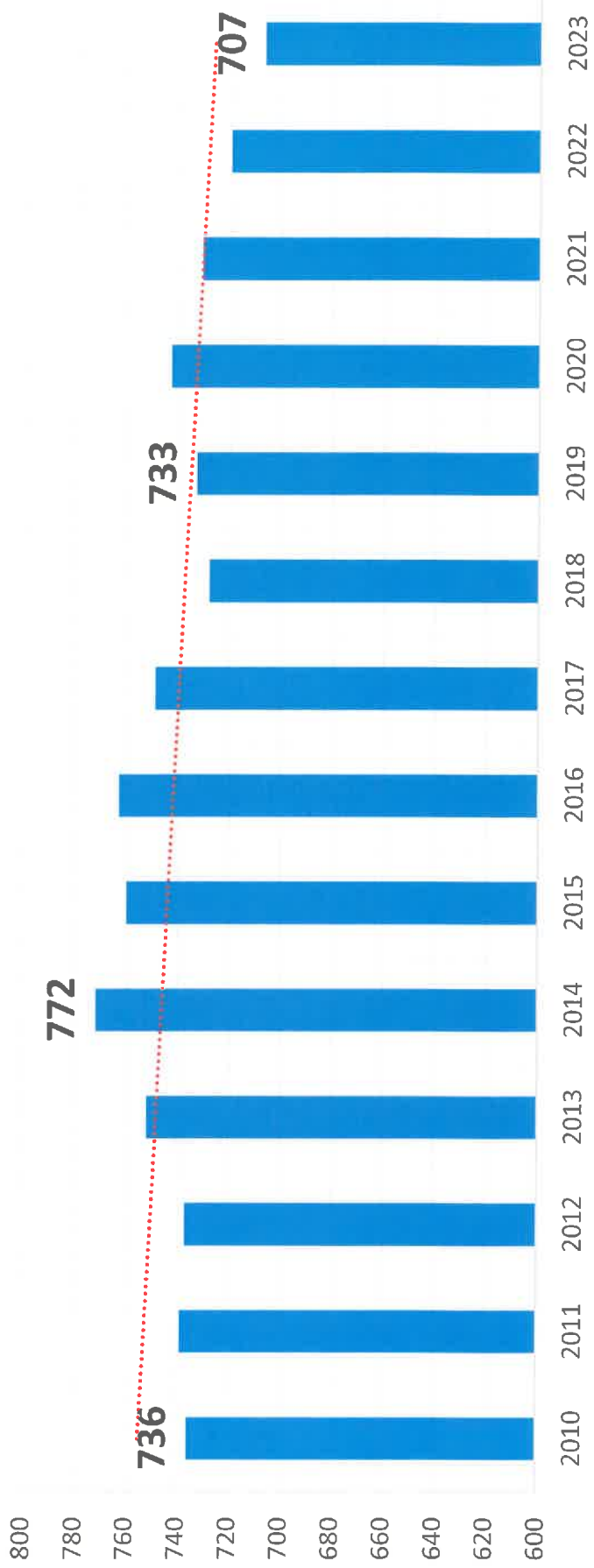
## ENROLLMENT ALL STUDENTS



# Los Medanos ES

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
K	124	126	109	99	97	108	109	109	107	105	103	101	99	97
1	124	124	131	135	113	110	122	123	123	121	119	116	114	112
2	100	125	124	140	140	117	113	126	125	125	123	120	118	116
3	123	93	123	118	134	134	111	108	123	122	122	120	118	115
4	124	129	93	135	122	140	139	115	110	125	125	125	122	120
5	116	119	136	102	142	128	146	145	118	113	128	127	127	125
<b>Subtotals:</b>	<b>711</b>	<b>716</b>	<b>729</b>	<b>752</b>	<b>748</b>	<b>737</b>	<b>740</b>	<b>726</b>	<b>706</b>	<b>711</b>	<b>720</b>	<b>709</b>	<b>698</b>	<b>685</b>
<b>Pct Chg:</b>	<b>0.7%</b>	<b>0%</b>	<b>1.8%</b>	<b>2.6%</b>	<b>-1.5%</b>	<b>0.4%</b>	<b>-1.9%</b>	<b>-2.8%</b>	<b>0.7%</b>	<b>1.3%</b>	<b>-1.5%</b>	<b>-1.6%</b>	<b>-1.9%</b>	
<b>SDC:</b>	<b>25</b>	<b>23</b>	<b>21</b>	<b>23</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Totals:</b>	<b>736</b>	<b>739</b>	<b>737</b>	<b>752</b>	<b>772</b>	<b>760</b>	<b>763</b>	<b>749</b>	<b>728</b>	<b>733</b>	<b>743</b>	<b>731</b>	<b>720</b>	<b>707</b>

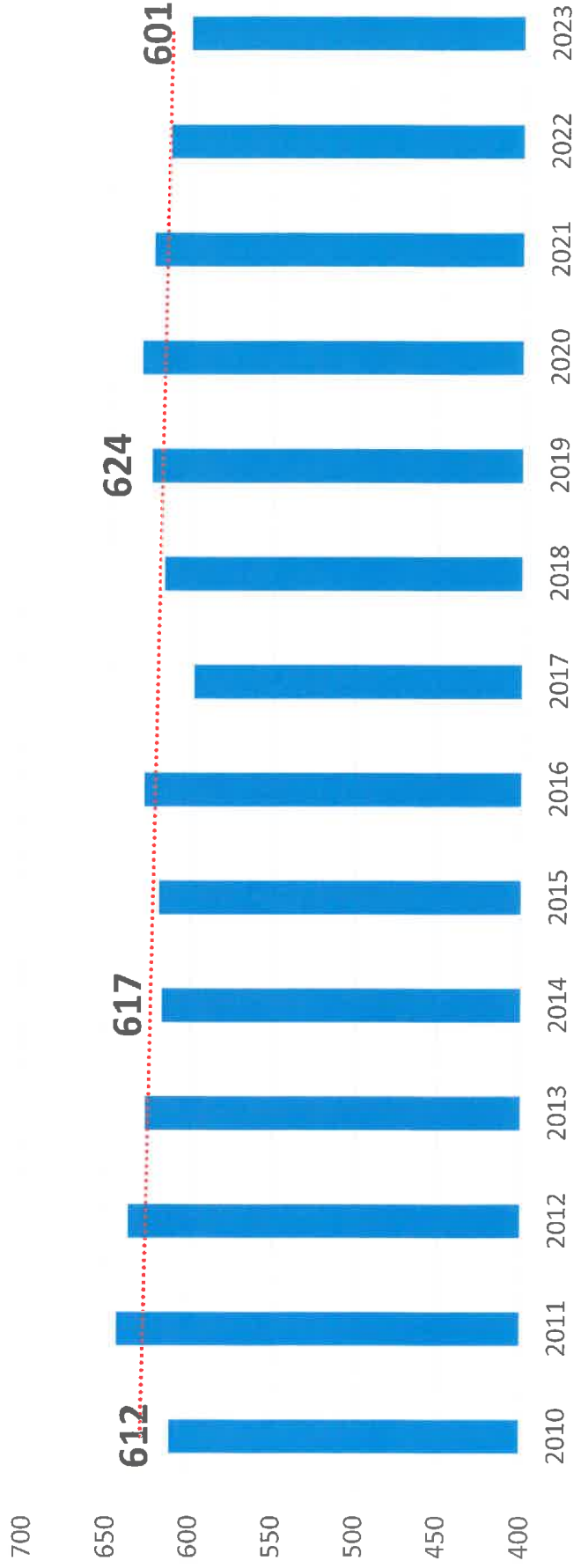
## ENROLLMENT ALL STUDENTS



# Marina Vista ES

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
K	106	127	96	96	97	106	107	108	107	105	103	101	99	97
1	105	124	125	92	97	98	108	108	109	107	105	103	101	99
2	118	100	100	139	93	98	99	108	109	109	107	105	103	101
3	100	100	113	96	132	88	92	93	105	105	105	104	102	100
4	80	105	102	102	97	133	89	93	93	105	105	105	103	101
5	87	88	101	102	101	96	133	88	93	93	105	105	105	103
<b>Subtotals:</b>	<b>596</b>	<b>644</b>	<b>637</b>	<b>627</b>	<b>617</b>	<b>619</b>	<b>628</b>	<b>598</b>	<b>616</b>	<b>624</b>	<b>630</b>	<b>623</b>	<b>613</b>	<b>601</b>
<b>Pct Chg:</b>	<b>8.1%</b>	<b>-1.1%</b>	<b>-1.6%</b>	<b>-1.6%</b>	<b>0.3%</b>	<b>1.5%</b>	<b>-4.8%</b>	<b>3%</b>	<b>1.3%</b>	<b>1%</b>	<b>-1.1%</b>	<b>-1.6%</b>	<b>-2%</b>	<b>-2%</b>
<b>SDC:</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals:</b>	<b>612</b>	<b>644</b>	<b>637</b>	<b>627</b>	<b>617</b>	<b>619</b>	<b>628</b>	<b>598</b>	<b>616</b>	<b>624</b>	<b>630</b>	<b>623</b>	<b>613</b>	<b>601</b>

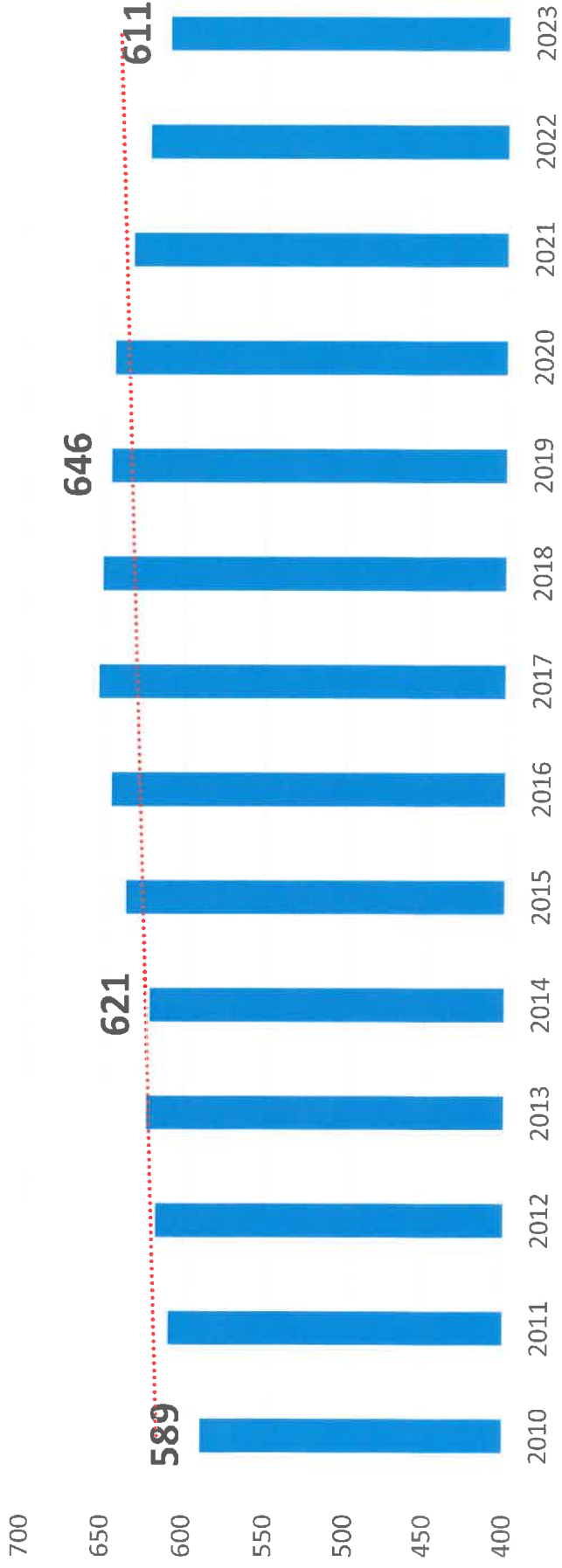
## ENROLLMENT ALL STUDENTS



# Parkside ES

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
K	97	104	96	100	99	105	104	104	102	100	98	96	94	92
1	100	102	100	99	102	101	107	105	105	103	102	100	98	96
2	100	97	100	100	102	104	103	109	106	106	104	102	100	99
3	97	105	100	100	103	104	105	105	110	107	107	105	103	101
4	88	89	111	98	102	105	106	108	106	111	108	108	106	104
5	89	100	100	114	101	105	108	109	109	107	113	110	110	107
<b>Subtotals:</b>	<b>571</b>	<b>597</b>	<b>607</b>	<b>611</b>	<b>609</b>	<b>624</b>	<b>633</b>	<b>640</b>	<b>638</b>	<b>634</b>	<b>632</b>	<b>621</b>	<b>611</b>	<b>599</b>
<b>Pct Chg:</b>		<b>4.6%</b>	<b>1.7%</b>	<b>0.7%</b>	<b>-0.3%</b>	<b>2.5%</b>	<b>1.4%</b>	<b>1.1%</b>	<b>-0.3%</b>	<b>-0.6%</b>	<b>-0.3%</b>	<b>-1.7%</b>	<b>-1.6%</b>	<b>-2%</b>
<b>SDC:</b>	<b>18</b>	<b>12</b>	<b>10</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>Totals:</b>	<b>589</b>	<b>609</b>	<b>617</b>	<b>623</b>	<b>621</b>	<b>636</b>	<b>645</b>	<b>653</b>	<b>651</b>	<b>646</b>	<b>644</b>	<b>633</b>	<b>623</b>	<b>611</b>

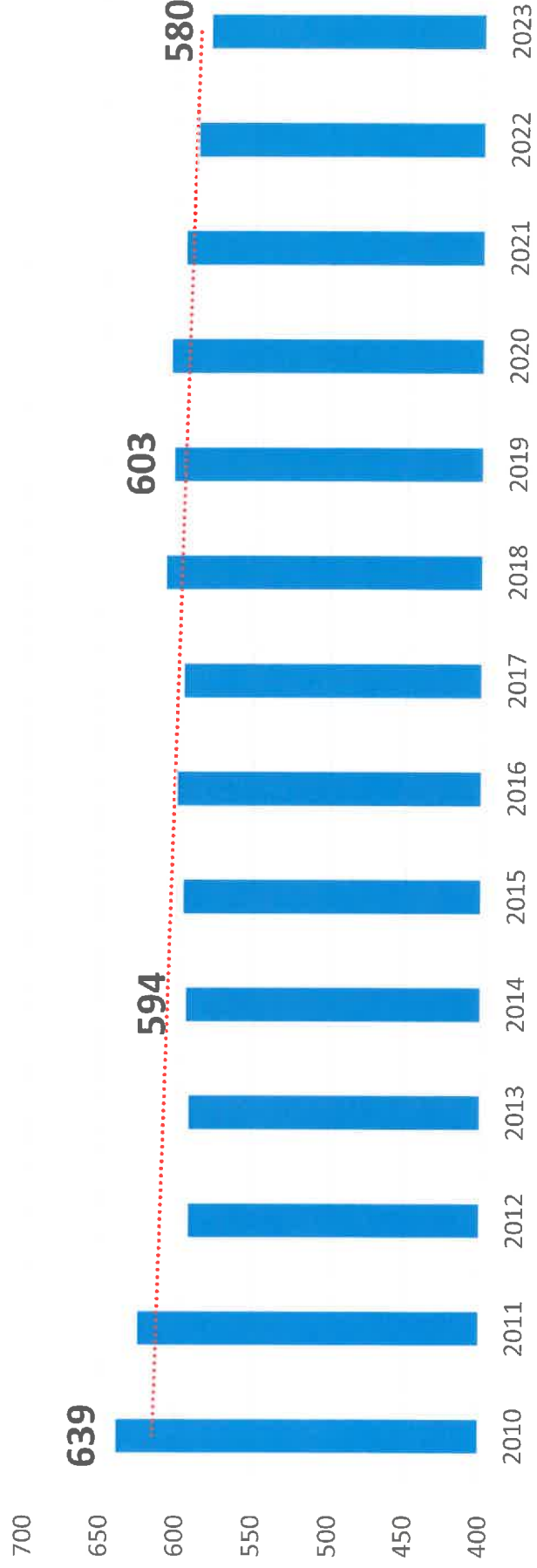
## ENROLLMENT ALL STUDENTS



# Stoneman ES

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
K	76	101	76	99	90	98	97	97	96	94	92	91	89	88
1	106	101	119	92	105	96	104	104	104	102	100	98	97	95
2	115	100	100	108	94	107	98	106	105	105	103	101	99	98
3	113	111	100	100	105	91	105	95	105	103	103	101	100	98
4	100	112	99	99	98	103	90	102	94	103	102	102	100	99
5	122	100	98	94	102	101	106	92	104	96	105	103	103	102
<b>Subtotals:</b>	<b>632</b>	<b>625</b>	<b>592</b>	<b>592</b>	<b>594</b>	<b>596</b>	<b>600</b>	<b>596</b>	<b>608</b>	<b>603</b>	<b>605</b>	<b>596</b>	<b>588</b>	<b>580</b>
<b>Pct Chg:</b>		-1.1%	-5.3%	0%	0.3%	0.3%	0.7%	-0.7%	2%	-0.8%	0.3%	-1.5%	-1.3%	-1.4%
<b>SDC:</b>	7	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Totals:</b>	<b>639</b>	<b>625</b>	<b>592</b>	<b>592</b>	<b>594</b>	<b>596</b>	<b>600</b>	<b>596</b>	<b>608</b>	<b>603</b>	<b>605</b>	<b>596</b>	<b>588</b>	<b>580</b>

## ENROLLMENT ALL STUDENTS

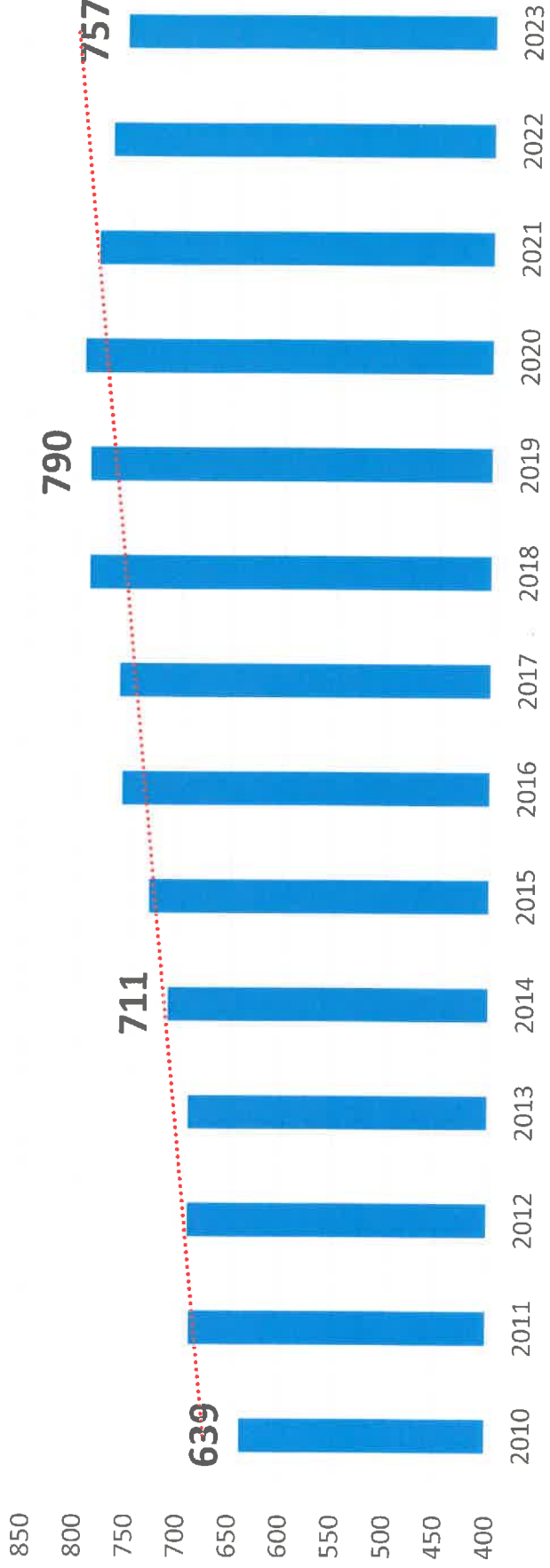




# Willow Cove ES

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
K	99	118	93	115	110	122	122	122	120	117	115	113	111	109
1	106	101	124	99	124	118	132	132	132	129	127	124	122	120
2	103	107	112	132	103	129	122	136	134	134	131	129	126	124
3	113	107	106	108	131	102	127	121	135	133	133	130	128	125
4	106	122	107	116	108	131	102	126	121	135	133	133	130	128
5	94	109	125	102	115	108	131	102	126	120	135	132	132	130
<b>Subtotals:</b>	<b>621</b>	<b>664</b>	<b>667</b>	<b>672</b>	<b>691</b>	<b>710</b>	<b>736</b>	<b>739</b>	<b>768</b>	<b>768</b>	<b>774</b>	<b>761</b>	<b>749</b>	<b>736</b>
<b>Pct Chg:</b>		<b>6.9%</b>	<b>0.5%</b>	<b>0.7%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>3.7%</b>	<b>0.4%</b>	<b>3.9%</b>	<b>0%</b>	<b>0.8%</b>	<b>-1.7%</b>	<b>-1.6%</b>	<b>-1.7%</b>
<b>SDC:</b>	<b>18</b>	<b>25</b>	<b>24</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>21</b>
<b>Totals:</b>	<b>639</b>	<b>689</b>	<b>691</b>	<b>691</b>	<b>711</b>	<b>730</b>	<b>757</b>	<b>760</b>	<b>790</b>	<b>790</b>	<b>796</b>	<b>783</b>	<b>770</b>	<b>757</b>

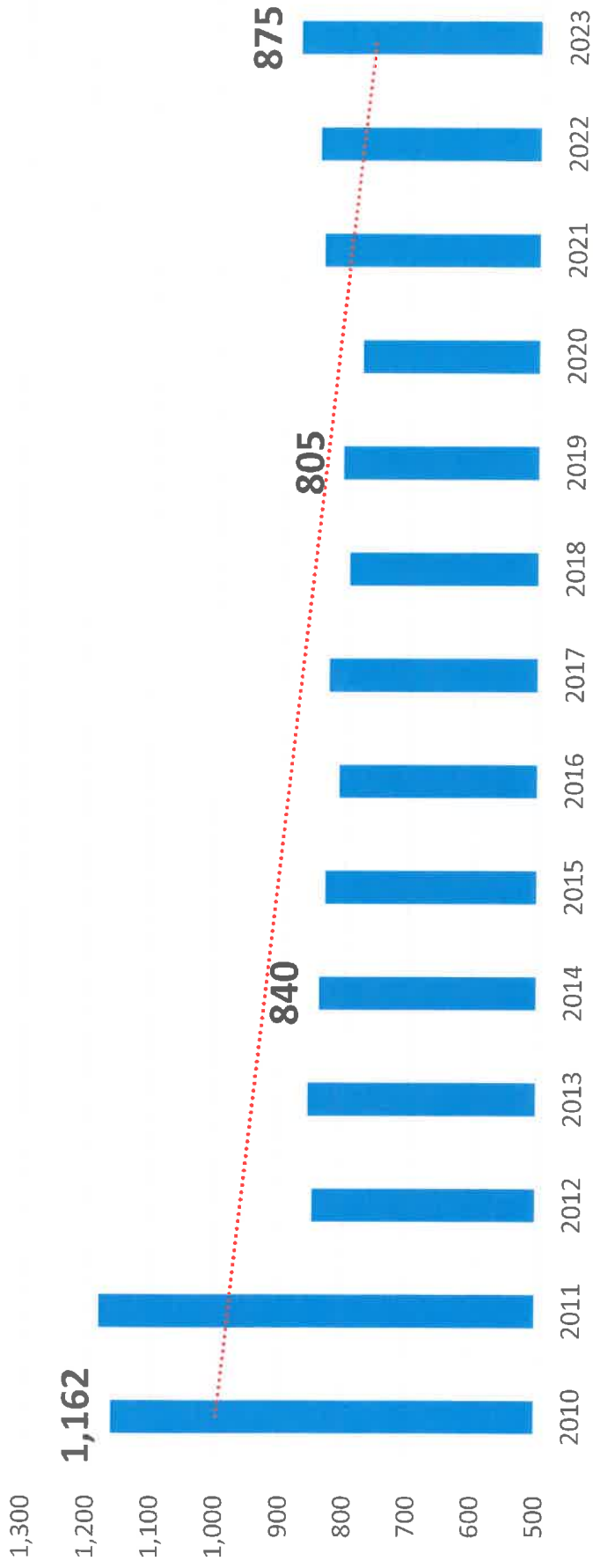
## ENROLLMENT ALL STUDENTS



# Hillview JH

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
6	381	408	268	292	271	258	272	286	224	283	256	284	290	290
7	376	376	293	269	294	272	259	274	288	225	285	258	286	291
8	367	367	277	285	264	290	268	255	273	287	225	284	257	283
<b>Subtotals:</b>	<b>1124</b>	<b>1151</b>	<b>838</b>	<b>846</b>	<b>829</b>	<b>820</b>	<b>799</b>	<b>815</b>	<b>785</b>	<b>795</b>	<b>766</b>	<b>826</b>	<b>833</b>	<b>864</b>
<b>Pct Chg:</b>		<b>2.4%</b>	<b>-27.2%</b>	<b>1%</b>	<b>-2%</b>	<b>-1.1%</b>	<b>-2.6%</b>	<b>2%</b>	<b>-3.7%</b>	<b>1.3%</b>	<b>-3.6%</b>	<b>7.8%</b>	<b>0.8%</b>	<b>3.7%</b>
<b>SDC:</b>	<b>38</b>	<b>30</b>	<b>12</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>Totals:</b>	<b>1162</b>	<b>1181</b>	<b>850</b>	<b>857</b>	<b>840</b>	<b>831</b>	<b>809</b>	<b>826</b>	<b>795</b>	<b>805</b>	<b>776</b>	<b>837</b>	<b>844</b>	<b>875</b>

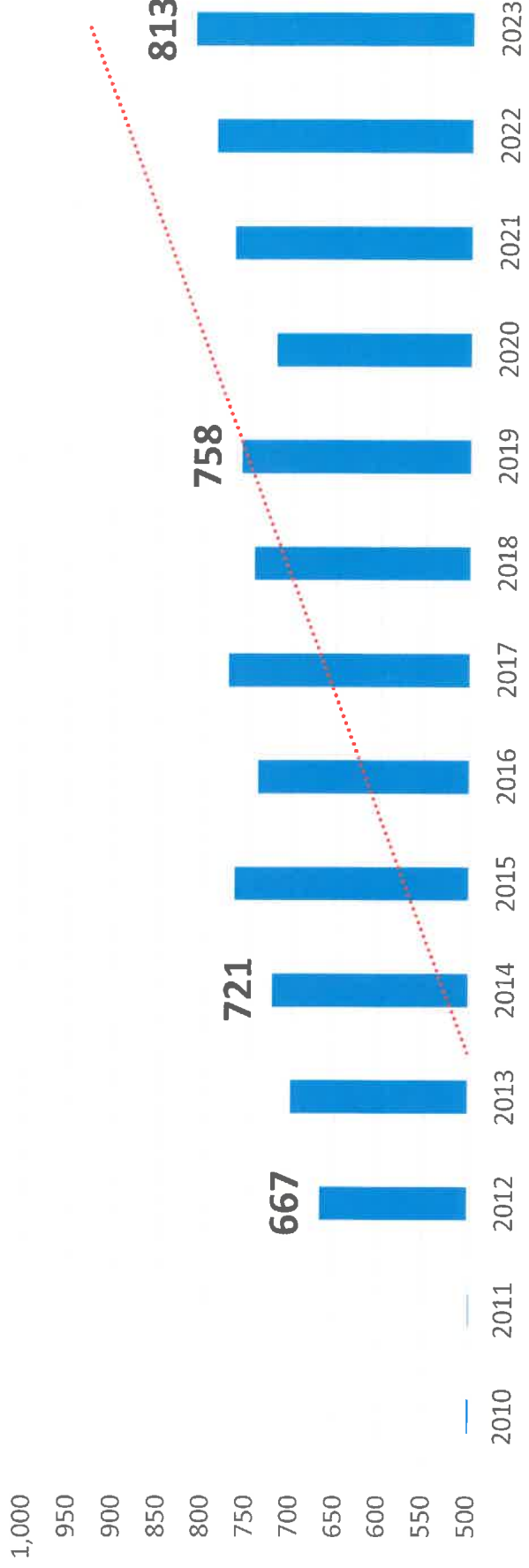
## ENROLLMENT ALL STUDENTS



## Martin Luther King Jr JH

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
6	0	0	206	254	246	250	230	279	217	244	240	265	265	265
7	0	0	221	203	251	242	246	226	277	215	242	238	262	262
8	0	0	217	220	200	247	238	242	225	274	213	239	235	259
<b>Subtotals:</b>	<b>0</b>	<b>0</b>	<b>644</b>	<b>677</b>	<b>697</b>	<b>739</b>	<b>714</b>	<b>747</b>	<b>719</b>	<b>733</b>	<b>695</b>	<b>742</b>	<b>762</b>	<b>786</b>
<b>Pct Chg:</b>	<b>0%</b>	<b>0%</b>	<b>5.1%</b>	<b>3%</b>	<b>6%</b>	<b>-3.4%</b>	<b>4.6%</b>	<b>-3.7%</b>	<b>1.9%</b>	<b>-5.2%</b>	<b>6.8%</b>	<b>2.7%</b>	<b>3.1%</b>	
<b>SDC:</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>24</b>	<b>25</b>	<b>24</b>	<b>25</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>
<b>Totals:</b>	<b>0</b>	<b>0</b>	<b>667</b>	<b>700</b>	<b>721</b>	<b>764</b>	<b>738</b>	<b>772</b>	<b>743</b>	<b>758</b>	<b>719</b>	<b>767</b>	<b>788</b>	<b>813</b>

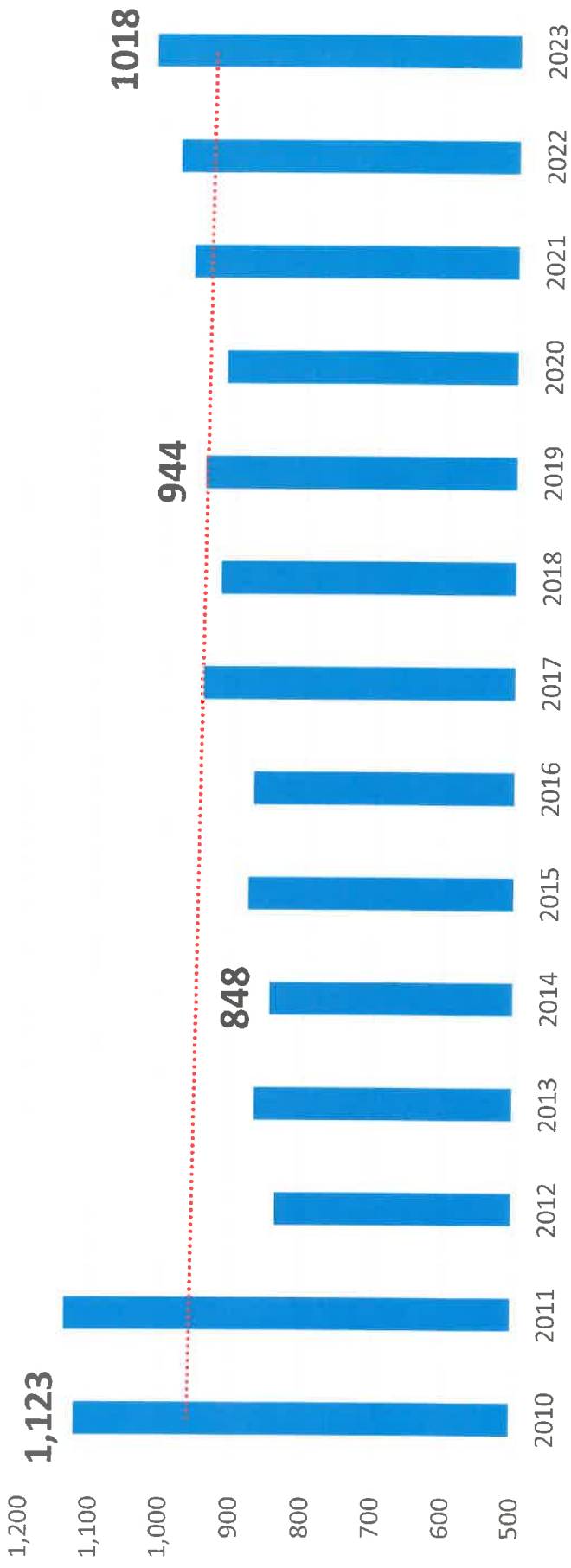
## ENROLLMENT ALL STUDENTS



## Rancho Medanos JH

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
6	379	379	277	292	253	307	286	323	284	309	294	331	328	328
7	358	387	275	277	296	255	310	288	325	285	311	295	333	330
8	359	350	267	276	276	293	252	307	287	324	285	310	295	332
<b>Subtotals:</b>	<b>1096</b>	<b>1116</b>	<b>819</b>	<b>845</b>	<b>825</b>	<b>855</b>	<b>848</b>	<b>918</b>	<b>896</b>	<b>918</b>	<b>890</b>	<b>936</b>	<b>956</b>	<b>990</b>
<b>Pct Chg:</b>	<b>1.8%</b>	<b>-26.6%</b>	<b>3.2%</b>	<b>-2.4%</b>	<b>3.6%</b>	<b>-0.8%</b>	<b>8.3%</b>	<b>-2.4%</b>	<b>2.5%</b>	<b>-3.1%</b>	<b>5.2%</b>	<b>2.1%</b>	<b>3.6%</b>	
<b>SDC:</b>	<b>27</b>	<b>22</b>	<b>20</b>	<b>24</b>	<b>23</b>	<b>24</b>	<b>24</b>	<b>26</b>	<b>25</b>	<b>26</b>	<b>25</b>	<b>27</b>	<b>27</b>	<b>28</b>
<b>Totals:</b>	<b>1123</b>	<b>1138</b>	<b>839</b>	<b>869</b>	<b>848</b>	<b>879</b>	<b>872</b>	<b>944</b>	<b>921</b>	<b>944</b>	<b>915</b>	<b>963</b>	<b>983</b>	<b>1018</b>

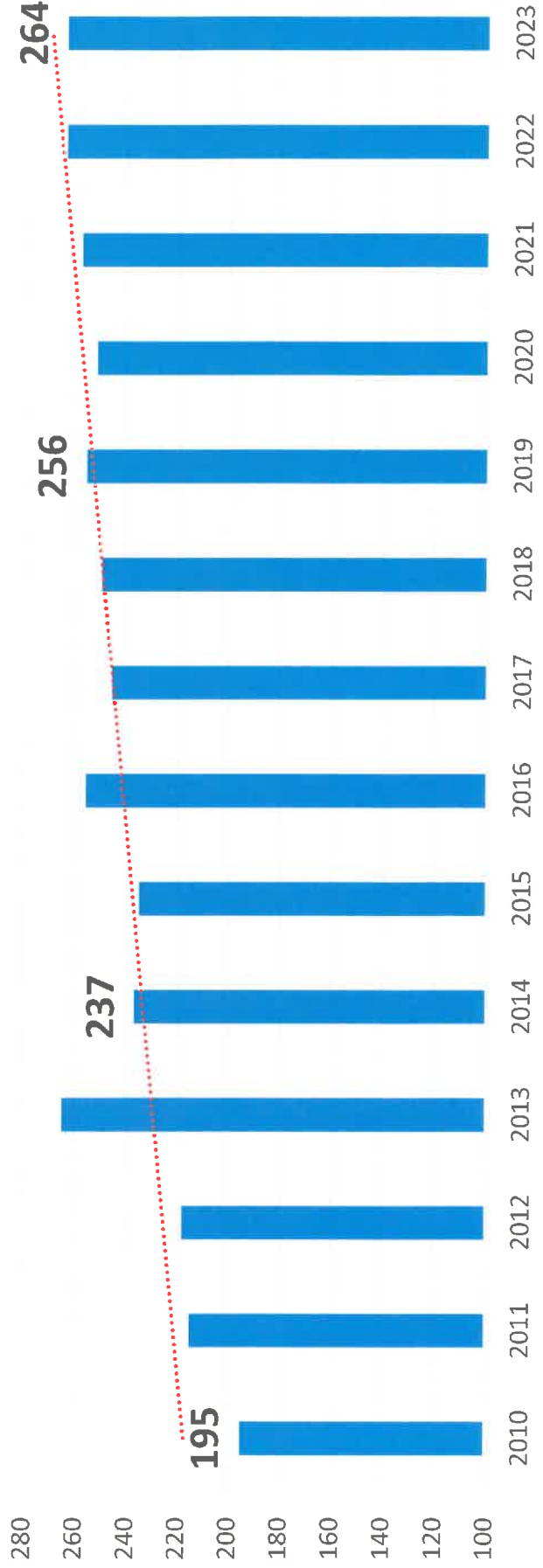
## ENROLLMENT ALL STUDENTS



## Black Diamond HS

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
9	1	1	2	6	6	5	6	5	6	5	6	5	6	6
10	5	12	4	17	20	19	18	20	19	20	19	22	18	20
11	61	53	77	78	79	97	93	88	98	91	96	93	106	86
12	116	133	118	147	125	112	138	132	126	139	130	137	133	151
<b>Subtotals:</b>	<b>183</b>	<b>199</b>	<b>201</b>	<b>248</b>	<b>230</b>	<b>233</b>	<b>255</b>	<b>245</b>	<b>249</b>	<b>255</b>	<b>251</b>	<b>257</b>	<b>263</b>	<b>263</b>
<b>Pct Chg:</b>	<b>8.7%</b>	<b>1%</b>	<b>23.4%</b>	<b>-7.3%</b>	<b>1.3%</b>	<b>9.4%</b>	<b>-3.9%</b>	<b>1.6%</b>	<b>2.4%</b>	<b>-1.6%</b>	<b>2.4%</b>	<b>2.3%</b>	<b>0%</b>	<b>0%</b>
<b>SDC:</b>	<b>12</b>	<b>16</b>	<b>17</b>	<b>17</b>	<b>7</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Totals:</b>	<b>195</b>	<b>215</b>	<b>218</b>	<b>265</b>	<b>237</b>	<b>235</b>	<b>256</b>	<b>246</b>	<b>250</b>	<b>256</b>	<b>252</b>	<b>258</b>	<b>264</b>	<b>264</b>

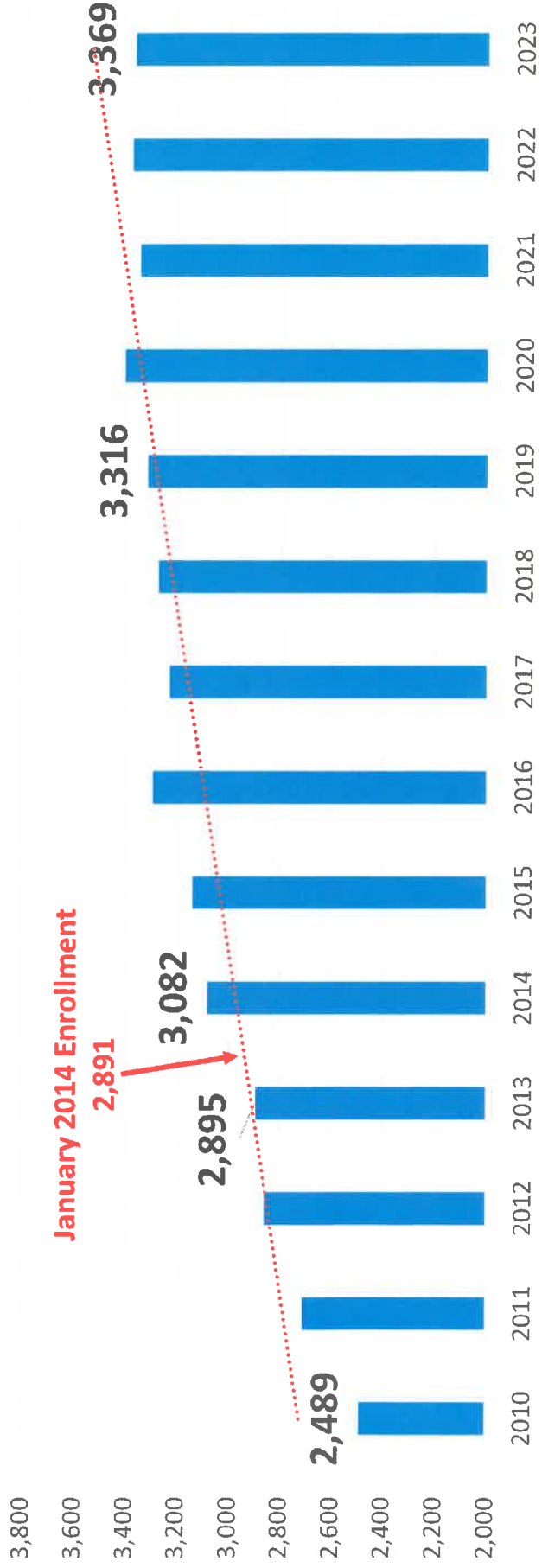
## ENROLLMENT ALL STUDENTS



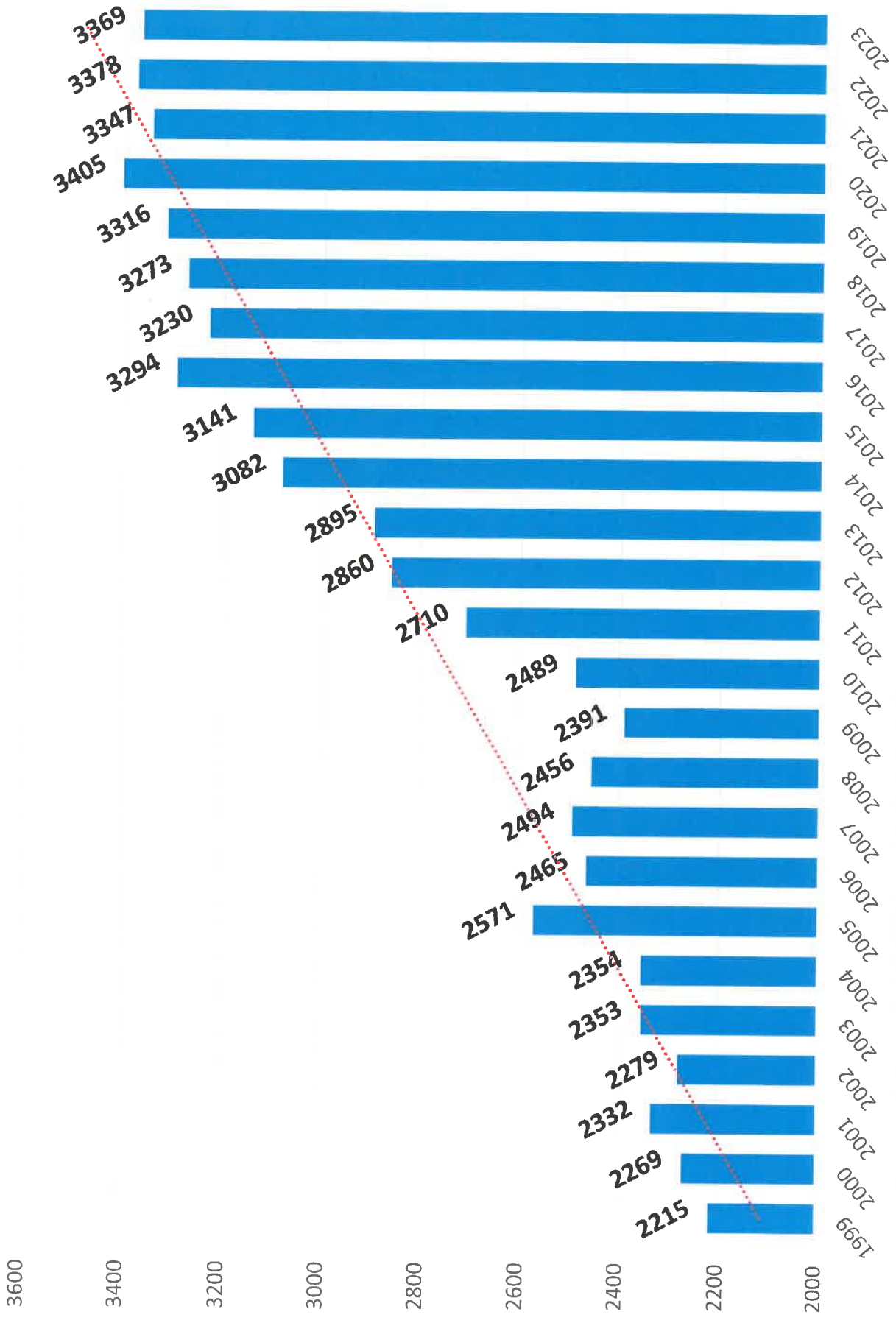
# Pittsburg HS

Grade	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
9	739	766	790	924	885	840	929	850	902	879	994	812	932	879
10	616	703	754	690	852	817	776	859	799	845	824	933	761	874
11	552	576	641	643	616	760	727	692	768	716	754	738	834	679
12	441	515	515	495	570	559	688	658	631	701	653	687	672	759
<b>Subtotals:</b>	<b>2348</b>	<b>2560</b>	<b>2700</b>	<b>2752</b>	<b>2923</b>	<b>2976</b>	<b>3120</b>	<b>3059</b>	<b>3100</b>	<b>3141</b>	<b>3225</b>	<b>3170</b>	<b>3199</b>	<b>3191</b>
<b>Pct Chg:</b>		9%	5.5%	1.9%	6.2%	1.8%	4.8%	-2%	1.3%	1.3%	2.7%	-1.7%	0.9%	-0.3%
<b>SDC:</b>	141	150	160	143	159	165	174	171	173	175	180	177	179	178
<b>Totals:</b>	<b>2489</b>	<b>2710</b>	<b>2860</b>	<b>2895</b>	<b>3082</b>	<b>3141</b>	<b>3294</b>	<b>3230</b>	<b>3273</b>	<b>3316</b>	<b>3405</b>	<b>3347</b>	<b>3378</b>	<b>3369</b>

## ENROLLMENT ALL STUDENTS

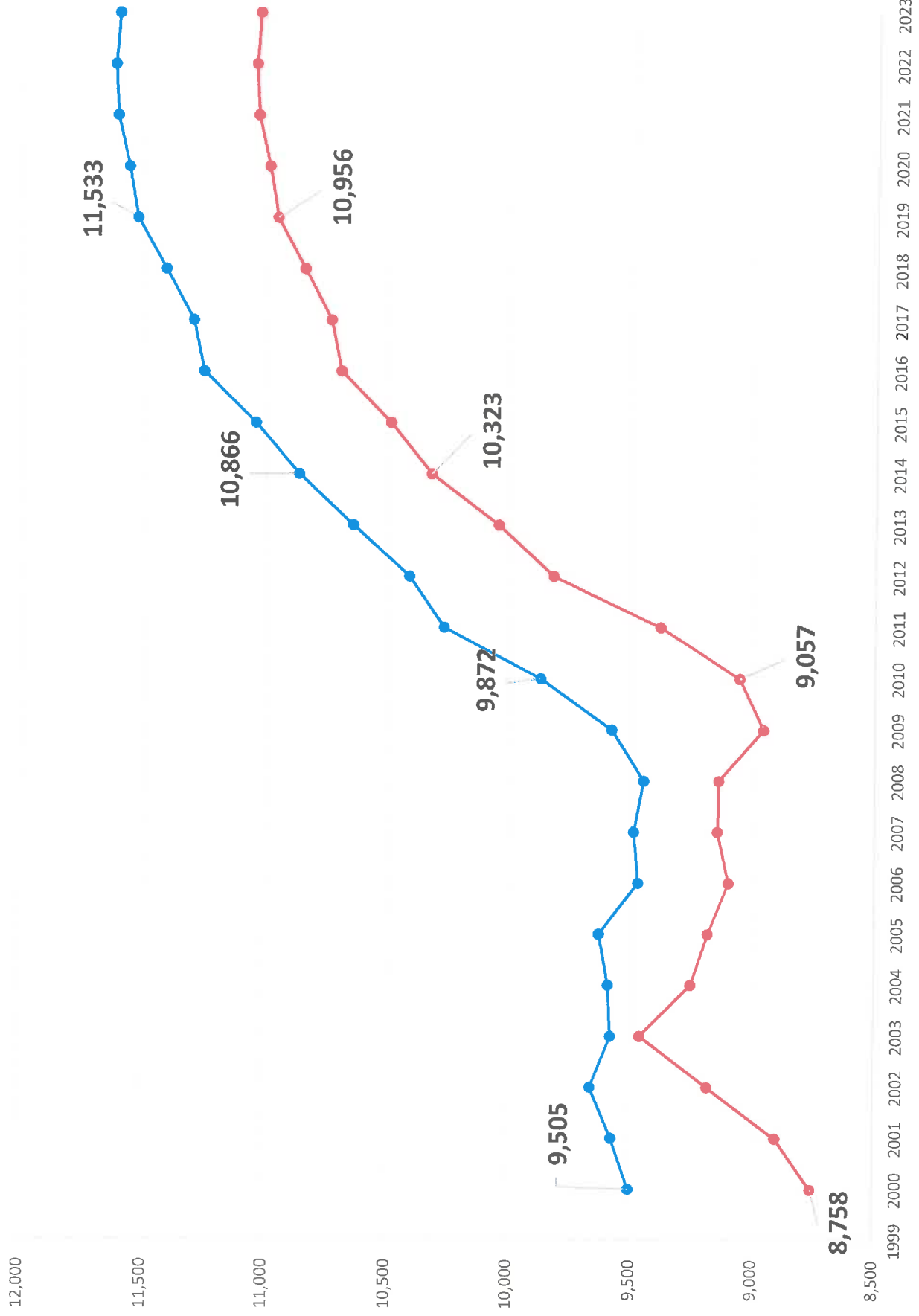


**PITTSBURG HS ENROLLEMENT**  
1999-2023



# ENROLLMENT

# AVERAGE DAILY ATTENDANCE







# LOCAL CONTROL FUNDING FORMULA

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Pittsburg Unified

7/30/14

**CHARTER IN-LIEU PROPERTY TAX TRANSFER**

In Lieu is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

**1. Property taxes per ADA x Charter ADA**

Enter property taxes excluding RDA revenues  
Enter Charter Name & P2 ADA for all Charters

	2013-14		2014-15		2015-16		2016-17	
Local Property Taxes	7,998,068		7,998,068		7,998,068		7,998,068	
District LCFF ADA	10,312.86		10,312.86		10,312.86		10,312.86	
Synergy	184.56	140,618	184.56	140,618	184.56	140,618	184.56	140,618
Charter #2		-		-		-		-
Charter #3		-		-		-		-
Charter #4		-		-		-		-
Charter #5		-		-		-		-
Charter #6		-		-		-		-
Total All ADA	10,497.42		10,497.42		10,497.42		10,497.42	
Property taxes per ADA	762		762		762		762	
Taxes per ADA x Charter ADA		140,618		140,618		140,618		140,618

**2a. LCFF funding per ADA x Charter ADA (Usually applicable to Basic Aid Districts)**

Upon implementation of LCFF the LCFF funding is the LCFF Target Base & grade span adjustment (GSA)

Until Charter has transitioned to full LCFF funding, the 'Base Grant' used in 2a will be the CY LCFF Transition Entitlement

For each charter, obtain a copy of the Charter's LCFF calculation, or prepare one.

From the Target calculation, enter the Base grant plus the Grade Span Adjustment grant(s) (Calculator Tab first section current row 16)

From the Target calculation, enter the Total target grant including add-ons (Summary Tab; Summary of Funding - Target)

From the LCFF Phase-In Entitlement calculation, enter the LCFF Phase-In Entitlement (Summary Tab; Summary of Funding - Total Phase-In Entitlement)

This section calculates the ratio of LCFF Target Base Grant including grade-span adjustment (GSA) to the Total LCFF Target Grant and multiplies by the LCFF Phase-In Entitlement

During the 2013-14 year this calculation could provide the Charter with excess funds to their total entitlement

Beginning in 2014-15 the Governor proposes clean-up legislation that would reduce the Charter's state aid by the amount of any excess

	2013-14	2014-15	2015-16	2016-17
<b>Synergy</b>				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Synergy In-Lieu Taxes	-	-	-	-

	2013-14	2014-15	2015-16	2016-17
<b>Charter #2</b>				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #2 In-Lieu Taxes	-	-	-	-

	2013-14	2014-15	2015-16	2016-17
<b>Charter #3</b>				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #3 In-Lieu Taxes	-	-	-	-

<b>Charter #4</b>	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #4 In-Lieu Taxes	-	-	-	-
<b>Charter #5</b>	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #5 In-Lieu Taxes	-	-	-	-
<b>Charter #6</b>	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #6 In-Lieu Taxes	-	-	-	-
Total Statewide Average all Charters	-	-	-	-
<b>LESSER: PER/ADA or TARGET STATEWIDE AVG</b>	<b>140,618</b>	<b>140,618</b>	<b>140,618</b>	<b>140,618</b>
	2013-14	2014-15	2015-16	0
Target Base + GSA all charters	-	-	-	-
Target Grant all charters	-	-	-	-
Average Ratio Base to Target	0%	0%	0%	0%
Floor + CY Gap all Charters	-	-	-	-
Transition In-Lieu taxes	-	-	-	-
<b>LESSER OF TAX PER ADA OR STATEWIDE AVG</b>	<b>140,618</b>	<b>140,618</b>	<b>140,618</b>	<b>140,618</b>



PITTSBURG UNIFIED SCHOOL DISTRICT

# LOCAL CONTROL ACCOUNTABILITY PLAN

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# The Life Cycle of the LCAP



§ 15497. Local Control and Accountability Plan and Annual Update

**Introduction:**

LEA: Pittsburg Unified School District

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

Abe Doctolero, Assistant Superintendent, adoctolero@pittsburg.k12.ca.us

LCAP Year: 2014-15

**Local Control and Accountability Plan and Annual Update Template**

*The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 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 1 of Public Law 107-110) that are incorporated or referenced as relevant in this document.*

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

## State Priorities

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

### A. Conditions of Learning:

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

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

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

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

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

### B. Pupil Outcomes:

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

**Other pupil outcomes:** pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (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.*

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

**Guiding Questions:**

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

Involvement Process	Impact on LCAP
<p>Pittsburg Unified began consulting with stakeholder groups in the development of the Local Control Accountability Plan (LCAP) in the fall of 2013 by presenting information about the LCAP development process to the School Board. Through a variety of different meetings, the consultation process engaged a significant number of students, parents/guardians, community members, district personnel, advisory groups, bargaining units, and advocacy groups. Starting in January 2014, consultation presentations occurred at every school site during a staff meeting and School Site Council and English Learner Advisory Council meetings. LCAP input was collected at a variety of Pittsburg Unified partnership 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>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 recurring 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 - <i>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</i></p>



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

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

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

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

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

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

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

## **Section 2: Goals and Progress Indicators**

*For school districts, Education Code sections 52060 and 52064, for county offices of education, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, for each state priority and any local priorities and require the annual update to include a review of progress towards the goals and describe any changes to the goals.*

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

### **Guiding Questions:**

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

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

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

for English learners.						Increase of 10% of students earning a 3 or above on the Adv. Placement exam from 39% to 49%.	Increase of 10% of students earning a 3 or above on the Adv. Placement exam from 49% to 59%.	Increase of 10% of students earning a 3 or above on the Adv. Placement exam from 59% to 69%.	
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.	#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 the year for LCAP subgroups.	EL LI FY SWD AA	All	Not applicable- Year 1 implementation		Establish benchmarks for student performance based on SBAC formative assessments 50% of teachers will utilize the student assessment system on a weekly basis to create formative assessments	10% increase in the number of students performing at or above grade level on SBAC formative assessment. 75% of teachers will utilize the student assessment system on a weekly basis to create formative assessments	10% Increase in the number of students performing at or above grade level on SBAC formative assessment. 100% of teachers will utilize the assessment system on a weekly basis to create formative assessments	Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #2, #5, LEAP Goal #1, #2, #6
Graduation rate of 70% (8% below state average) Dropout rate is 21.6 (8% above state average)	#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.	All	All (including students in Alternative Education and Adult Education programs)	Not applicable- Year 1 Implementation		Increase in graduation rate from 70% to 75%. The percentage of students with UC/CSU required courses will increase from 26% to 31%.	Increase in graduation rate from 75% to 80%. The percentage of students with UC/CSU required courses will increase from 31% to 36%.	Increase in graduation rate from 80% to 85%. The percentage of students with UC/CSU required courses will increase from 36% to 41%.	Basic, CCSS Standards, Pupil Achievement, Course Engagement, Course Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1, #2, #5, #6

<p>Redesignation rate for English learners is 12%</p> <p>25% of Adult Ed students in the ASE program earn their GED or HS diploma</p>					<p>Redesignation rate for ELs will increase from 12% to 17%</p> <p>The percent of students in the ASE program earning their GED or HS diploma will increase from 25-30%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 23-33% and math from 33-43%.</p>	<p>Redesignation rate for ELs will increase from 17% to 22%</p> <p>The percent of students in the ASE program earning their GED or HS diploma will increase from 25-30%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 33-43% and math from 43-53%.</p>	<p>Redesignation rate for ELs will increase from 22% to 27%</p> <p>The percent of students in the ASE program earning their GED or HS diploma will increase from 25-30%</p> <p>Increase of 10% of students earning a 1 or 2 on the Early Assessment Program in ELA from 43-53% and math from 53-63%.</p>	
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**Implement professional development and coaching protocols and practices at the site, department, and grade level with a focus on the implementation of CCSS through the use of 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 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</p> <p>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 to their credential.</p>	<p>Professional development and coaching will focus on the implementation of Common Core State Standards (CCSS), first best instruction using the Pittsburgh 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.</p>	<p>EL</p> <p>LI</p> <p>FY</p> <p>SWD</p> <p>AA</p>	All	Not applicable- Year 1 implementation	<p>The percentage of teachers properly placed in courses according to their credential will increase from 86% to 91%.</p> <p>Percentage of teachers who integrate CCSS performance tasks (incorporating DOK levels 3-4) on a monthly basis will increase to 25%.</p> <p>Percentage of foster youth passing ELA and</p>	<p>The percentage of teachers properly placed in courses according to their credential will increase from 91% to 96%.</p> <p>Percentage of teachers who integrate CCSS performance tasks (incorporating DOK levels 3-4) on a monthly basis will increase from 25% to 50%.</p> <p>Percentage of foster youth passing ELA and</p>	<p>The percentage of teachers properly placed in courses according to their credential will increase from 96% to 100%.</p> <p>Percentage of teachers who integrate CCSS performance tasks (incorporating DOK levels 3-4) on a monthly basis will increase from 50% to 75%.</p> <p>Percentage of foster youth passing ELA and</p>	<p>CCSS Standards, Pupil Achievement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3, #6</p>

<p>In 2013, 30% of Foster Youth passed the ELA section of the CAHSEE and 25% passed in math section.</p>					<p>math sections of the CAHSEE will increase by 5%.</p>	<p>math sections of the CAHSEE will increase by 5%.</p>	<p>math sections of the CAHSEE will increase by 5%.</p>	
<p>Graduation rate of 70% (8% below state average)</p> <p>Dropout rate of 21.6% (8% above state average)</p> <p>PUSD did not meet AMAO 1.2B, or 3 for 2012-13 for English learners</p> <p>African American students are 22% of PUSD's enrollment but 44% of suspensions.</p> <p>In 2012, 14 students were expelled. In 2013, 7 students were expelled.</p>	<p><b>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.</b></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 63% to 58%)</p> <p>Number of support classes will decrease by 10% (from 72 to 65)</p> <p>Redesignation rate for ELs will increase from 12% to 17%.</p> <p>Percentage of AA students suspended will decrease from 44% to 34%.</p>	<p># of referrals as compared to enrollment will decrease by 5% (from 58% to 53%)</p> <p>Number of support classes will decrease by 10% (from 65 to 59)</p> <p>Redesignation rate for ELs will increase from 17% to 22%.</p> <p>Percentage of AA students suspended will decrease from 34% to 28%</p>	<p># of referrals as compared to enrollment will decrease by 5% (from 53% to 48%)</p> <p>Number of support classes will decrease by 10% (from 59 to 53)</p> <p>Redesignation rate for ELs will increase from 22% to 27%.</p> <p>Percentage of AA students suspended will decrease from 28% to 22%</p>	<p>CCSS Standards, Pupil Achievement, Pupil Outcomes, PUSD Board Goal #1, #3, LEAP Goal #3,#6</p>

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

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/ Improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statutes 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>African American students are 22% of PUSD's enrollment but 44% of suspensions.</p>	<p>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</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</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</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>Suspension rate in PUSD is 10.4% (4% higher than state average)</p>	<p>District will ensure that the learning and teaching environments are emotionally and physically safe and that all students, parents, and staff feel valued and acknowledged.</p>	<p>All</p>	<p>All</p>	<p>Not applicable- Year 1 implementation</p>	<p>Increase from 88-94%</p> <p>10% reduction in truancy rate from 50% to 40%</p> <p># of referrals as compared to enrollment will decrease by 5% (from 63% to 58%)</p> <p>Percentage of parents reporting that their school treats students with respect will increase from 64%-69%</p> <p>Percentage of suspended African American students will decrease from 44% to 34%</p>	<p>Increase from 94-99%</p> <p>10% reduction in truancy rate from 40% to 30%</p> <p># of referrals as compared to enrollment will decrease by 5% (from 58% to 53%)</p> <p>Percentage of parents reporting that their school treats students with respect will increase from 69-74%</p> <p>Percentage of suspended African American students will decrease from 34% to 28%</p>	<p>and culture will increase to 100%</p> <p>10% reduction in truancy rate from 30% to 20%</p> <p># of referrals as compared to enrollment will decrease by 5 (from 53% to 48%)</p> <p>Percentage of parents reporting that their school treats students with respect will increase from 74%-79%</p> <p>Percentage of suspended African American students will decrease from 28% to 22%</p>	<p>Basic, Engagement, Pupil Outcomes, School Climate, PUSD Board Goal #1, #3, LEAP Goal #4, #6</p>
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**Section 3: Actions, Services, and Expenditures**

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

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

**Guiding Questions:**

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

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

<p>LEAP Goal #1, #2, #5, #6</p>	<p>#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.</p>	<p>Elem/ Jr. High All students</p>	<p>N/A</p>	<p>Materials &amp; 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 &amp; 2 ongoing expenses</p>
<p>1</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>High School</p>	<p>N/A</p>	<p>ROP/ CTE sections Materials &amp; supplies Equipment AVID materials &amp; supplies Transportation Full time College &amp; Career Tech</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 Increase in ROP/ CTE sections Materials &amp; supplies Equipment</p>	<p>*Year 1 &amp; 2 ongoing expenses Increase in ROP/ CTE sections Additional materials &amp; supplies Equipment</p>
<p>1</p>	<p>Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, #2, #5, LEAP Goal #1, #2, #6</p>	<p>School EL, FI, FY, AA, SWD, FEP</p>	<p>N/A</p>	<p>Network technicians Data specialists Secretary Materials &amp; supplies Equipment- Base LCFF (800 laptops, wireless, servers)</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 Additional equipment (Additional laptops, printers, labs, servers, etc.)</p>	<p>*Year 1 &amp; 2 ongoing expenses Additional equipment (Additional laptops, printers, labs, servers, etc.)</p>

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 <b>CCSS essential standards</b> 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, LEAP Goal #1, #2, #5, #6	#1.3.1- All students, including ELs and SWD, will receive access to high quality, structured, strategic intervention that is equitable and consistently implemented and paced. Entry and exit data will be developed to ensure proper placement and support.	School EL, LI, AA	N/A	Materials & supplies  ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
1	Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1, #2, #5, #6	#1.3.2- All students, including ELs and SWD, will receive access to high quality, structured, intensive intervention that is equitable and consistently implemented and paced. Entry and exit data will be developed to ensure proper placement and support.	School SWD, AA, FEP	N/A	Materials & supplies Contracts  ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses
1	Basic, CCSS Standards, Pupil Achievement, Course Access, Pupil Outcomes, PUSD Board Goal #1, LEAP Goal #1, #2, #5, #6	#1.3.3- Students and families will have access to an additive <b>Dual Immersion program K-12<sup>th</sup></b> grade. Dual Immersion schools and programs will be provided with equitable teacher training, appropriate core and ancillary materials, and intervention resources in Spanish.	LEA All students	N/A	DI Coach- Title III Materials & supplies- Title III Library books- Title III Additional FTE, if needed, to supplement staff at DI schools.  ** The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.	*Year 1 ongoing expenses	*Year 1 & 2 ongoing expenses

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

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

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



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

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



For African American students (AA):

\*Refer to Actions/Strategies 1.2.1, 1.3.1, 1.3.2, 2.1.2, 2.1.3, 3.1.3, 3.2.3, and 3.2.4.  
\*\* The additional expenditures to support these actions can be found in the salary, benefits, and/or operational accounts of the district's general fund.

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

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

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

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

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

# Total Expenditures Dedicated to Increasing Academic Achievement

Local Control Accountability Plan	2014/15		2015/16		2016/17	
	Supplemental/Concentration	Other Resources (Federal/State/Local)	Supplemental/Concentration	Other Resources (Federal/State/Local)	Supplemental/Concentration	Other Resources (Federal/State/Local)
<b>Goal 1 - Pittsburg Learning Model</b>	<b>\$3,955,189</b>	<b>\$6,639,786</b>	<b>\$4,798,345</b>	<b>\$3,523,868</b>	<b>\$6,399,345</b>	<b>\$3,681,968</b>
Sub-Goal 1.1 - High Quality Explicit Direct Instruction	\$2,656,992	\$720,083	\$3,076,254	\$798,265	\$3,576,254	\$958,265
Sub-Goal 1.2 - Technology and Data Management	\$206,106	\$4,015,000	\$1,230,000	\$800,000	\$2,330,000	\$800,000
Sub-Goal 1.3 - Alternative Programs and Strategic and Intensive Interventions	\$492,091	\$1,923,703	\$492,091	\$1,923,703	\$492,091	\$1,923,703
<b>Goal 2 - Professional Development and Coaching Protocols</b>	<b>\$1,230,000</b>	<b>\$283,040</b>	<b>\$1,230,000</b>	<b>\$283,040</b>	<b>\$1,230,000</b>	<b>\$283,040</b>
Sub-Goal 2.1 - Professional Development and Coaching	\$980,000	\$283,040	\$980,000	\$283,040	\$980,000	\$283,040
Sub-Goal 2.2 - Leadership Team Training and Ongoing Support	\$250,000	\$0	\$250,000	\$0	\$250,000	\$0
<b>Goal 3 - Environments that are Conducive to Learning</b>	<b>\$1,781,199</b>	<b>\$160,198</b>	<b>\$1,929,802</b>	<b>\$160,198</b>	<b>\$1,979,802</b>	<b>\$160,198</b>
Sub-Goal 3.1 Parent / Family Engagement	\$700,174	\$0	\$800,000	\$0	\$800,000	\$0
Sub-Goal 3.2 - Emotionality and Physical Safety	\$1,081,025	\$160,198	\$1,129,802	\$160,198	\$1,179,802	\$160,198
<b>Total Projected LCFF Expenditures</b>	<b>\$6,366,388</b>	<b>\$7,102,078</b>	<b>\$7,958,347</b>	<b>\$1,965,206</b>	<b>\$9,608,147</b>	<b>\$4,123,206</b>

## State Board of Education Proportionality Calculation

Proportionality Schedule	2014/15	2015/16	2016/17
Prior Year LCFF Total	\$ 71,532,821	\$ 77,508,455	\$ 80,046,462
Current Year LCFF Total	\$ 77,508,455	\$ 80,046,462	\$ 82,778,186
Prior Year LCFF Target	\$ 106,866,651	\$ 107,770,746	\$ 110,130,646
Prior Year Supplemental Target	\$ 14,004,421	\$ 14,101,086	\$ 14,713,749
Prior Year Concentration Target	\$ 12,617,678	\$ 12,724,929	\$ 13,004,877
Prior Year Supp/Conc Target	\$ 26,622,099	\$ 26,826,015	\$ 27,718,626
(1) Determine Supp/Conc Target Funding	\$ 26,622,099	\$ 26,826,015	\$ 27,718,626
(2) Determine Prior Year Expenditures for Unduplicated Pupils	\$ 2,366,667	\$ 6,366,388	\$ 7,958,147
(3) Calculate the Gap between 1 and 2	\$ 24,255,432	\$ 20,459,627	\$ 19,760,479
(4) Calculate Increase in grant funding	\$ 3,999,721	\$ 1,591,759	\$ 1,650,000
(5) Calculate Total Supplemental and Concentration Funding	\$ 6,366,388	\$ 7,958,147	\$ 9,608,147
(6) Calculate Minimum Proportionality	8.85%	10.88%	13.02%
(7) Calculate Base Funding	\$ 71,142,067	\$ 72,086,315	\$ 73,170,039

## LCAP Acronyms

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



PITTSBURG UNIFIED SCHOOL DISTRICT

# **BUDGET ASSUMPTIONS 2014-2015**

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## **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 BUDGET DEVELOPMENT**

## **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.

The 2014-15 State Budget plan became public on January 8, 2014. The Budget points to a state economic outlook showing a slow but consistently growing economic recovery. Recently, less uncertainty at the federal level has resulted in a positive impact on consumer and producer confidence, and unemployment both in the state and nationally continues to drop while job creation and housing prices are improving. The improving economy results in healthy projected 2014-15 state General Fund revenue growth, and, for education, an estimated increase in Proposition 98 spending to \$61.6 billion in 2014-15, \$6.3 billion above the 2013-14 budgeted level.

### **Deferrals**

In addition, Proposition 98 revenues are estimated to rise, respectively, by \$1.8 billion and \$1.5 billion above 2012-13 and 2013-14 budgeted funding. The additional revenues from the past and current year Proposition 98 increases are available for one-time purposes, and are used along with a portion of the 2014-15 increase to fully retire remaining K-12 education and community college deferrals at a cost of \$6.1 billion. If adopted by the Legislature, retirement of the remaining deferrals will improve school district cash flow and free other local resources that have otherwise been used in past years to subsidize state "borrowing" from schools through the deferral process.

### **Rainy Day Fund**

And Governor Brown has a plan to avoid using deferrals again if current funding levels decline during the next revenue downturn; seeking to avoid a continuation of the boom and bust cycle of state revenues and budgeting, he is proposing a constitutional amendment that would mandate that a portion of state revenue growth that exceeds a minimum level, especially from taxes on volatile capital gains, be dedicated to a special reserve fund. While making the first deposit to the constitutionally established state "rainy day" fund since 2007, he also is proposing through the amendment to strengthen that fund to better prepare for future decreases in state revenues and the demands of long-term state liabilities.

As part of that proposal, a share of revenue growth diverted to reserves would also accrue to a Proposition 98 reserve, to be used to smooth out the year-to-year fluctuations in the K-14 minimum guarantee.

### **School Facilities**

Governor Brown throws water on the idea of introducing a 2014 facilities bond, by proposing to continue a dialogue on the future of school facilities funding, including consideration of "what role, if any, the state should play in the future of school facilities funding." The proposal, however, does invest nearly \$400 million in facilities, including dedicating \$188.1 million to the Emergency

Repair Program and repurposing \$211 million of School Facility Program bond authority from specialized programs to core new construction and modernization needs.

### **Local Control Funding Formula**

Aside from retiring all remaining education funding deferrals, the single largest Proposition 98 expenditure continues implementation of the Local Control Funding Formula (LCFF). The Budget proposes \$4.5 billion of additional funding allocated through the LCFF, an average increase of 10.9% and \$755 per pupil. The LCFF is designed to distribute additional funds to all school districts over time, but with particular emphasis on improving the level of support for English learners, foster youth, and students in poverty. As a result, individual school districts may receive substantially more or less than the average increase, but Department of Finance staff estimate that the additional funding proposed in the Budget will eliminate more than 28% of the remaining gap between the 2013-14 funding level and the LCFF funding target for each school district.

The average target base grant across all grade levels, including Career Technical Education and Class-Size Reduction adjustments, is estimated to be \$7,829 per ADA, and school districts will receive a supplemental grant equal to 20% of the base grants for eligible students, and an additional 50% concentration grant for eligible students exceeding 55% of a school district's enrollment.

### **Other Proposals**

In addition, the Governor's Budget will include:

\$363 million for energy efficiency project grants from Proposition 39

A cost-of-living adjustment (COLA) is 0.86% for categorical programs outside the LCFF, including Special Education, Child Nutrition, American Indian Education Centers, and the American Indian Early Childhood Education Program

Estimated statewide average daily attendance (ADA) that is flat in 2013-14, and declines by 7,000 ADA in 2014-15

In addition to the spending proposals, Governor Brown makes several other policy proposals, including:

Legislation to create a continuous appropriation for LCFF funding, to ensure that it is "implemented on schedule"

Legislation to streamline and expand instructional opportunities available through non-classroom based independent study

Absent from the proposal is any mention of expanding Transitional Kindergarten, as has been introduced by legislative Democrats. Governor Brown also does not propose additional funding for the implementation of the Common Core State Standards.

### **The California State Teachers' Retirement System**

The Governor's Budget notes that California State Teachers' Retirement System (CalSTRS) faces a growing unfunded liability of \$80.4 billion and may exhaust its assets within 30 years. Stabilizing the system could cost more than \$4.5 billion per year. While not proposing a solution as part of this budget, Governor Brown is committing his administration to working with stakeholders on a "plan of shared responsibility" to achieve a fully funded system within 30 years, which will be included in the 2015-16 Budget proposal.

The Pittsburg Board of Education will be publishing a 2014-15 Budget for adoption on June 25 while the State has not adopted a 2014-15 Budget. Consequently, the budget assumptions are based on revenue projections adjusted for cost of living adjustments only. A revised budget will be prepared for adoption by the Pittsburg Board of Education 45 days after the State adopts a 2014-15 Budget.

## **FISCAL YEAR 2014-15**

### **REVENUES**

- Based upon the State 2014-15 January Budget proposal, revenues are calculated using the Local Control Funding Formula.
- Proportionality is calculated at 9.03% generating \$70,645,573 in Based Grant funds and \$6,376,541 for Supplemental and Concentration targeted program funds.
- The California Lottery revenue is \$156.00 per student.
- Proposition 30 EPA revenues are projected at \$10,138,725
- Parcel Taxes are projected at \$1,244,371.
- The enrollment for purposes of calculating revenues for 2014-15 is based upon CBEST reports for 2013-14.
- Enrollment has increased to 10,769 with an ADA of 10,312.86 (95.76%).
- The unduplicated count of students is 86.58%
- Enrollment has not been adjusted for the impact of Synergy Charter.
- The Indirect cost rate of 8.52% has been applied to all programs.
- All categorical programs are expected to operate within their revenues.  
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 expires on June 30, 2014.
- Step and Column is built into the salaries for 2014-15 and is not a separate line item
- A proposed Local Control Accountability Plan is estimated at \$6,366,388.
- Class size ratio of 24:1 in K-3 at all elementary schools is estimated at \$450,000.



PITTSBURG UNIFIED SCHOOL DISTRICT

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

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

**2015-16  
REVENUES**

- Revenues are calculated using the Local Control Funding Formula.
- Proportionality is calculated at 11.17% generating \$71,562,084 in Based Grant funds and \$7,991,065 for Supplemental and Concentration targeted program funds.
- The California Lottery revenue is \$156.00 per student.
- Proposition 30 EPA revenues are projected at \$10,138,725
- Parcel Taxes are projected at \$1,323,015.
- .The enrollment for purposes of calculating revenues for 2015-16 is based on the projected revenue for 2014-15.
- Enrollment has increased to 10,769 with an ADA of 10,312.86 (95.76%).
- The unduplicated count of students is 86.58%
- Enrollment has not been adjusted for the impact of Synergy Charter.
- The Indirect cost rate of 8.52% has been applied to all programs.
- All categorical programs are expected to operate within their revenues.  
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 \$1,147,210..
  - PEA's collective bargaining agreement expires on June 30, 2014.
  - Step and Column is built into the salaries for 2014-15 and is not a separate line item
  - A proposed Local Control Accountability Plan is estimated at \$ 7,958,147.
  - Class size ratio of 24:1 in K-3 at all elementary schools is estimated at \$456,750.
-

**2016-17  
REVENUES**

- Revenues are calculated using the Local Control Funding Formula.
- Proportionality is calculated at 13.24% generating \$72,647,509 in Based Grant funds and \$9,621,221 for Supplemental and Concentration targeted program funds.
- The California Lottery revenue is \$156.00 per student.
- Proposition 30 EPA revenues are projected at \$10,138,725
- The enrollment for purposes of calculating revenues for 2016-17 is based on the projected revenue for 2014-15.
- Enrollment has increased to 10,769 with an ADA of 10,312.86 (95.76%).
- The unduplicated count of students is 86.58%
- Enrollment has not been adjusted for the impact of Synergy Charter.
- The Indirect cost rate of 8.52% has been applied to all programs.
- All categorical programs are expected to operate within their revenues.  
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 \$1,106,585
  - PEA's collective bargaining agreement expires on June 30, 2014.
  - Step and Column is built into the salaries for 2014-15 and is not a separate line item
  - A proposed Local Control Accountability Plan is estimated at \$ 7,958,147.
  - Class size ratio of 24:1 in K-3 at all elementary schools is estimated at \$463,601.
-



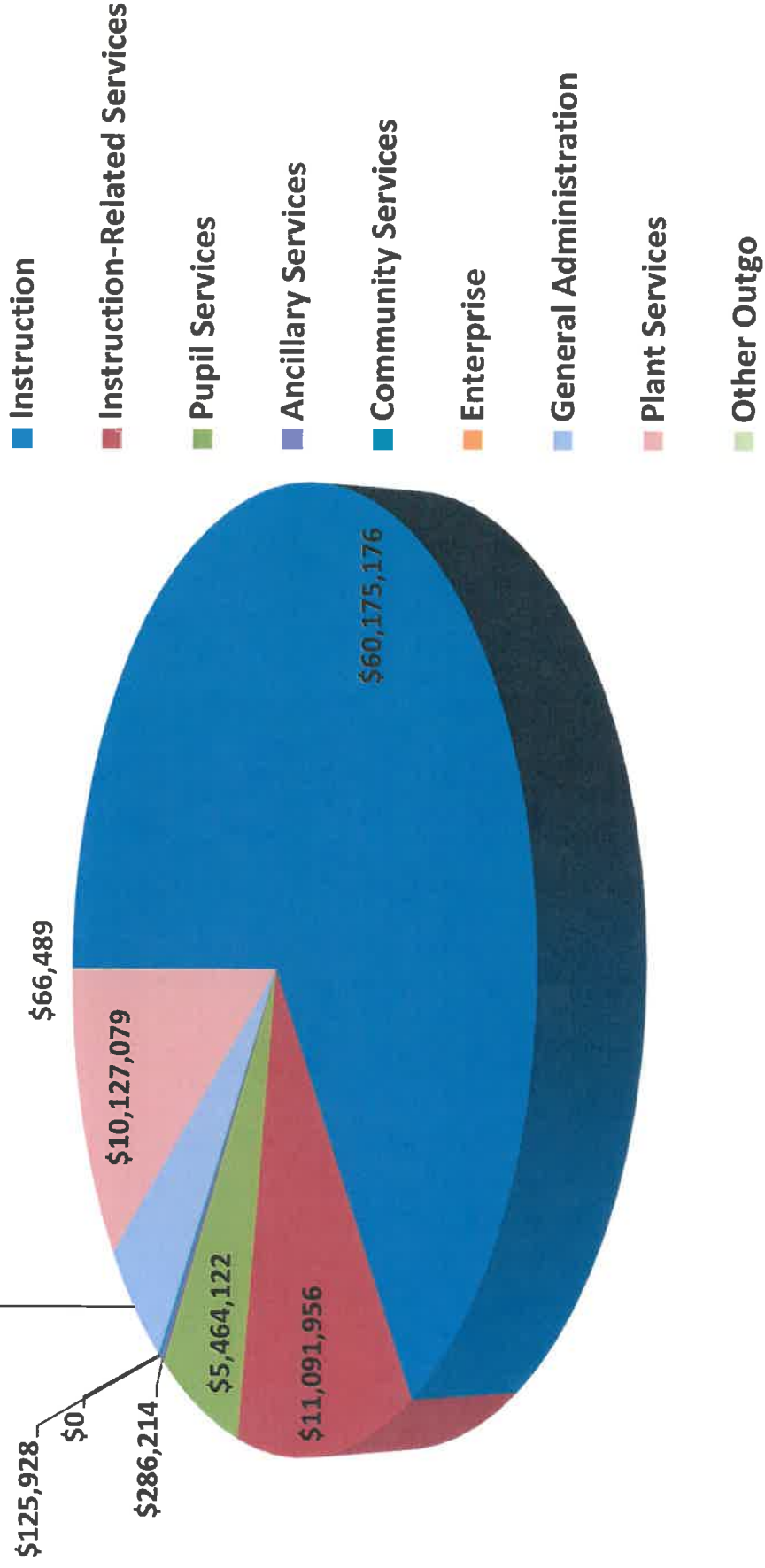
# BUDGET CHARTS

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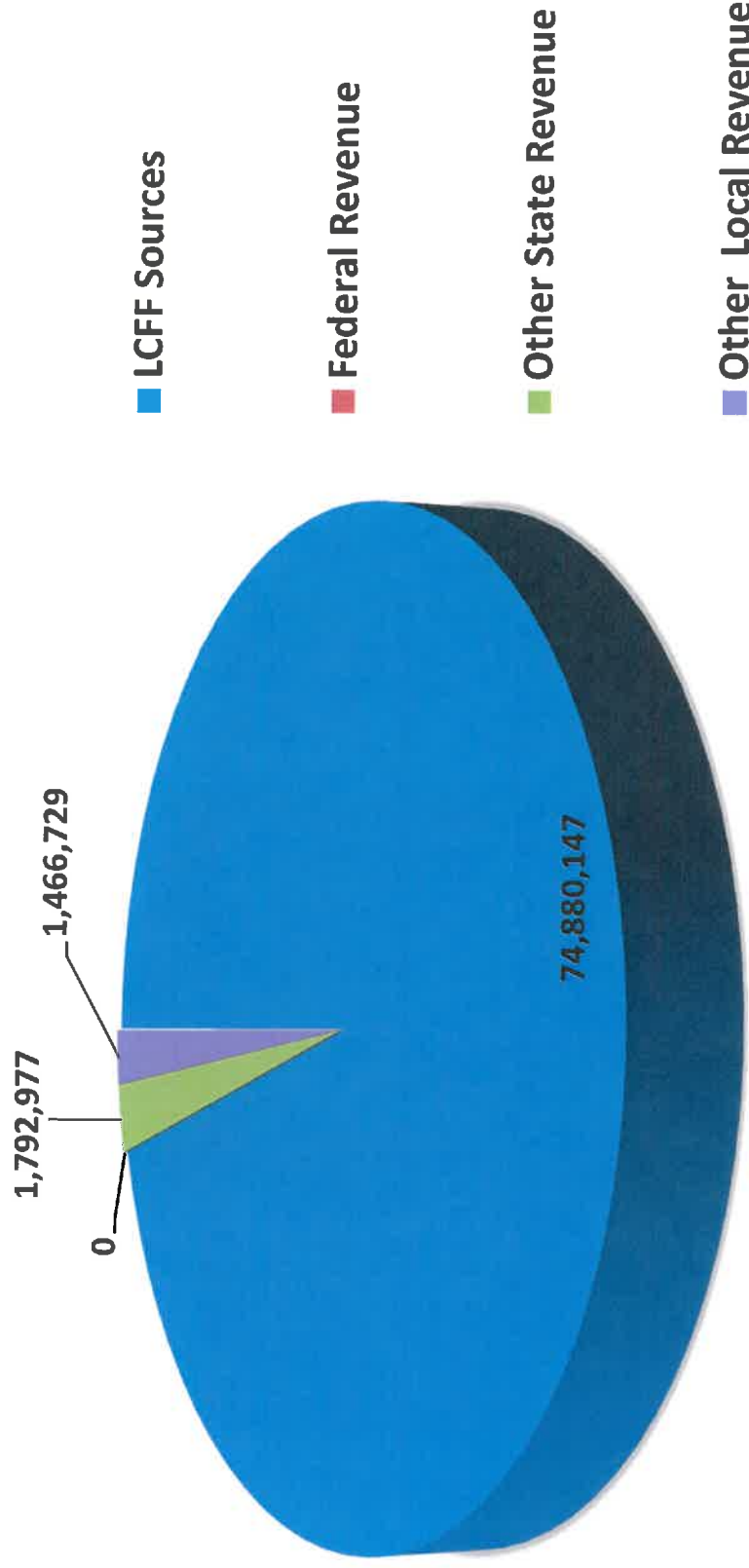




### FY 2014-15 COMBINED GENERAL FUND EXPENDITURES

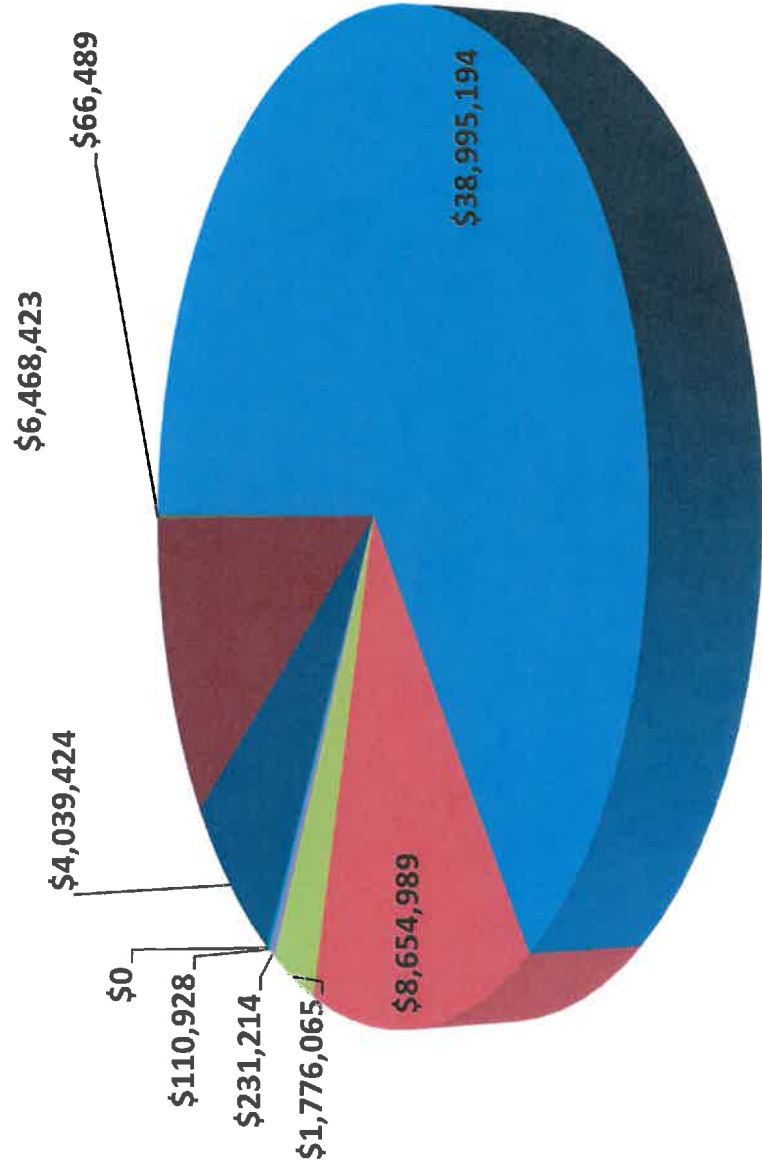


# FY 2014-15 UNRESTRICTED GENERAL FUND REVENUES

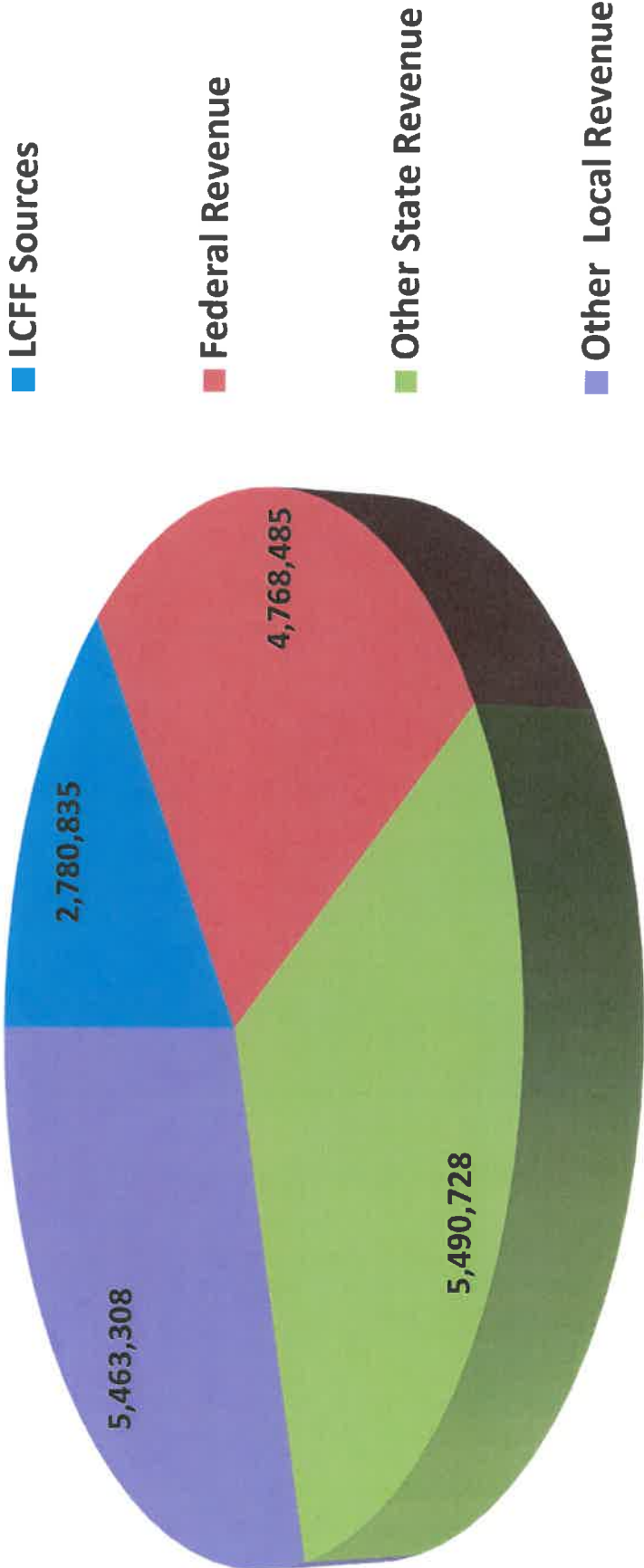


# FY 2014-15 UNRESTRICTED GENERAL FUND EXPENDITURES

- Instruction
- Instruction-Related Services
- Pupil Services
- Ancillary Services
- Community Services
- Enterprise
- General Administration
- Plant Services
- Other Outgo

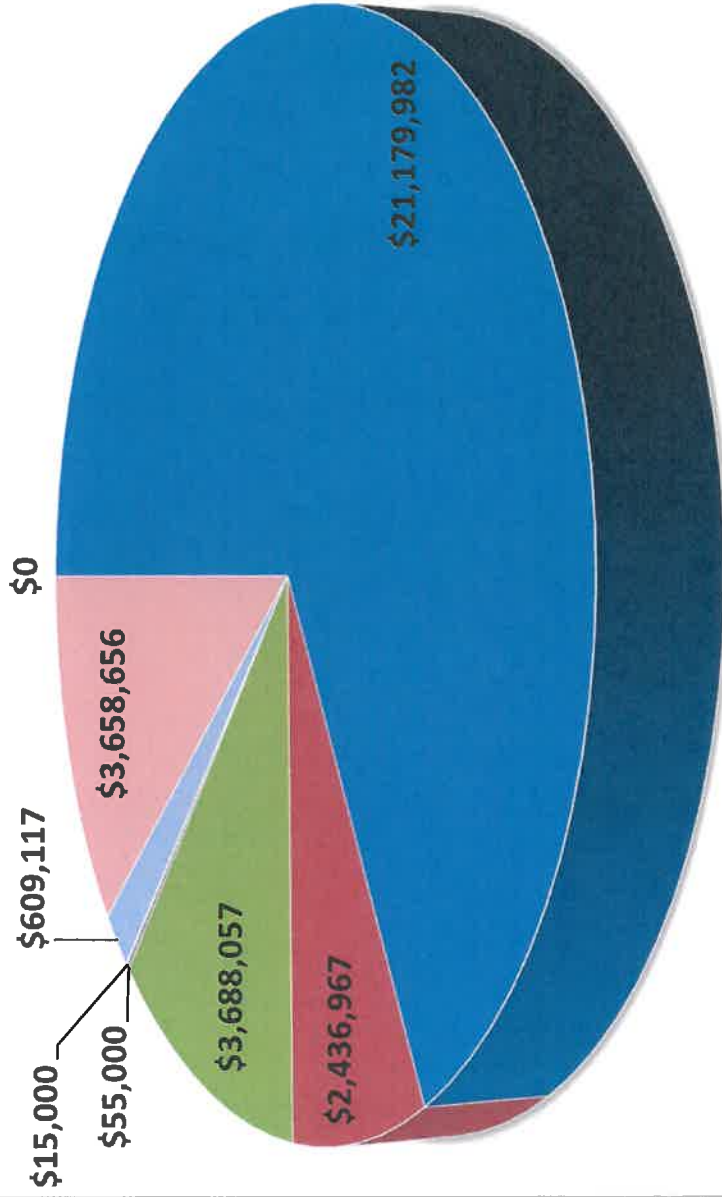


**FY 2014-15 RESTRICTED GENERAL FUND REVENUES**



## FY 2014-15 RESTRICTED GENERAL FUND EXPENDITURES

- Instruction
- Instruction-Related Services
- Pupil Services
- Ancillary Services
- Community Services
- Enterprise
- General Administration
- Plant Services
- Other Outgo





# **Multi-Year Projection Budget Development**

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Description	Object Codes	2014-15 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	74,880,147.00	3.03%	77,146,660.00	3.48%	79,833,499.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,792,977.00	0.00%	1,792,977.00	0.00%	1,792,977.00
4. Other Local Revenues	8600-8799	1,468,729.00	0.00%	1,468,729.00	0.00%	1,468,729.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,790,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(13,139,424.00)	22.79%	(16,133,770.00)	10.93%	(17,897,910.00)
6. Total (Sum lines A1 thru A5c)		66,792,429.00	-3.77%	64,274,596.00	1.44%	65,197,295.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				33,249,024.00		33,747,759.00
b. Step & Column Adjustment				498,735.00		506,216.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,249,024.00	1.50%	33,747,759.00	1.50%	34,253,975.00
2. Classified Salaries						
a. Base Salaries				7,069,484.00		7,850,740.00
b. Step & Column Adjustment				112,404.00		117,761.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				668,852.00		258,723.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,069,484.00	11.05%	7,850,740.00	4.80%	8,227,224.00
3. Employee Benefits	3000-3999	13,466,377.00	13.43%	15,275,203.00	2.17%	15,606,992.00
4. Books and Supplies	4000-4999	2,280,258.00	-32.92%	1,529,665.00	0.00%	1,529,665.00
5. Services and Other Operating Expenditures	5000-5999	4,866,272.00	-3.24%	4,708,706.00	0.04%	4,710,711.00
6. Capital Outlay	6000-6999	116,364.00	-57.03%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	66,489.00	0.00%	66,489.00	0.00%	66,489.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(771,542.00)	-10.15%	(693,194.00)	-3.61%	(668,194.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,555,445.00	-12.87%	3,969,297.00	-20.36%	3,161,172.00
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)		64,898,171.00	2.48%	66,504,665.00	0.65%	66,938,034.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		1,894,258.00		(2,230,069.00)		(1,740,739.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,819,850.35		7,714,108.35		5,484,039.35
2. Ending Fund Balance (Sum lines C and D1)		7,714,108.35		5,484,039.35		3,743,300.35
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,138,534.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,896,229.00		2,969,482.00		3,007,853.00
2. Unassigned/Unappropriated	9790	3,654,345.35		2,489,557.35		710,447.35
f. Total Components of Ending Fund Balance		7,714,108.35		5,484,039.35		3,743,300.35
(Line D3f must agree with line D2)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,896,229.00		2,969,482.00		3,007,853.00
c. Unassigned/Unappropriated	9790	3,654,345.35		2,489,557.35		710,447.35
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		6,550,574.35		5,459,039.35		3,718,300.35
<b>F. ASSUMPTIONS</b>						
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 <b>SACS Financial Reporting Software User Guide</b> .						
Adjustment in B2d is for Classified salary increases: <b>4% in 2015/16 and 3.5% in 2016/17.</b>						



Description	Object Codes	2014-15 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	2,780,835.00	4.28%	2,899,802.00	1.55%	2,944,687.00
2. Federal Revenues	8100-8299	4,768,485.00	-9.56%	4,312,830.00	-5.00%	4,097,188.00
3. Other State Revenues	8300-8599	5,490,728.00	-4.81%	5,226,875.00	0.00%	5,226,875.00
4. Other Local Revenues	8600-8799	5,463,308.00	0.12%	5,469,801.00	0.36%	5,489,423.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	13,139,424.00	22.79%	16,133,770.00	10.93%	17,897,910.00
6. Total (Sum lines A1 thru A5c)		31,642,780.00	7.59%	34,043,078.00	4.74%	35,656,083.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,452,294.00		9,594,078.00
b. Step & Column Adjustment				141,784.00		143,911.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,452,294.00	1.50%	9,594,078.00	1.50%	9,737,989.00
2. Classified Salaries						
a. Base Salaries				5,168,959.00		5,453,251.00
b. Step & Column Adjustment				77,534.00		81,798.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				206,758.00		190,863.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,168,959.00	5.50%	5,453,251.00	5.00%	5,725,912.00
3. Employee Benefits	3000-3999	4,730,300.00	4.00%	4,919,512.00	4.00%	5,116,292.00
4. Books and Supplies	4000-4999	2,730,775.00	1.32%	2,766,795.00	1.30%	2,802,900.00
5. Services and Other Operating Expenditures	5000-5999	8,521,924.00	9.16%	9,302,154.00	0.15%	9,316,211.00
6. Capital Outlay	6000-6999	656,000.00	0.00%	656,000.00	0.00%	656,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	382,528.00	0.00%	382,528.00	0.00%	382,528.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		31,642,780.00	4.52%	33,074,318.00	2.01%	33,737,832.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		0.00		968,760.00		1,918,251.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,260,946.66		2,260,946.66		3,229,706.66
2. Ending Fund Balance (Sum lines C and D1)		2,260,946.66		3,229,706.66		5,147,957.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,260,947.26		3,229,706.66		5,147,957.66
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	(0.60)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,260,946.66		3,229,706.66		5,147,957.66

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Adjustment in B2d is for Classified salary increases: 4% in 2015/16 and 3.5% in 2016/17.						

Description	Object Codes	2014-15 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	77,660,982.00	3.07%	80,046,462.00	3.41%	82,778,186.00
2. Federal Revenues	8100-8299	4,768,485.00	-9.56%	4,312,830.00	-5.00%	4,097,188.00
3. Other State Revenues	8300-8599	7,283,705.00	-3.62%	7,019,852.00	0.00%	7,019,852.00
4. Other Local Revenues	8600-8799	6,932,037.00	0.09%	6,938,530.00	0.28%	6,958,152.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,790,000.00	-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)		98,435,209.00	-0.12%	98,317,674.00	2.58%	100,853,378.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				42,701,318.00		43,341,837.00
b. Step & Column Adjustment				640,519.00		650,127.00
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	42,701,318.00	1.50%	43,341,837.00	1.50%	43,991,964.00
2. Classified Salaries						
a. Base Salaries				12,238,443.00		13,303,991.00
b. Step & Column Adjustment				189,938.00		199,559.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				875,610.00		449,586.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,238,443.00	8.71%	13,303,991.00	4.88%	13,953,136.00
3. Employee Benefits	3000-3999	18,196,677.00	10.98%	20,194,715.00	2.62%	20,723,284.00
4. Books and Supplies	4000-4999	5,011,033.00	-14.26%	4,296,460.00	0.84%	4,332,565.00
5. Services and Other Operating Expenditures	5000-5999	13,388,196.00	4.65%	14,010,860.00	0.11%	14,026,922.00
6. Capital Outlay	6000-6999	772,364.00	-8.59%	706,000.00	0.00%	706,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	66,489.00	0.00%	66,489.00	0.00%	66,489.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(389,014.00)	-20.14%	(310,666.00)	-8.05%	(285,666.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,555,445.00	-12.87%	3,969,297.00	-20.36%	3,161,172.00
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)		96,540,951.00	3.15%	99,578,983.00	1.10%	100,675,866.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,894,258.00		(1,261,309.00)		177,512.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		8,080,797.01		9,975,055.01		8,713,746.01
2. Ending Fund Balance (Sum lines C and D1)						
		9,975,055.01		8,713,746.01		8,891,258.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	2,260,947.26		3,229,706.66		3,147,957.66
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	1,138,534.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,896,229.00		2,969,482.00		3,007,853.00
2. Unassigned/Unappropriated	9790	3,654,344.75		2,489,557.35		710,447.35
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,975,055.01		8,713,746.01		8,891,258.01

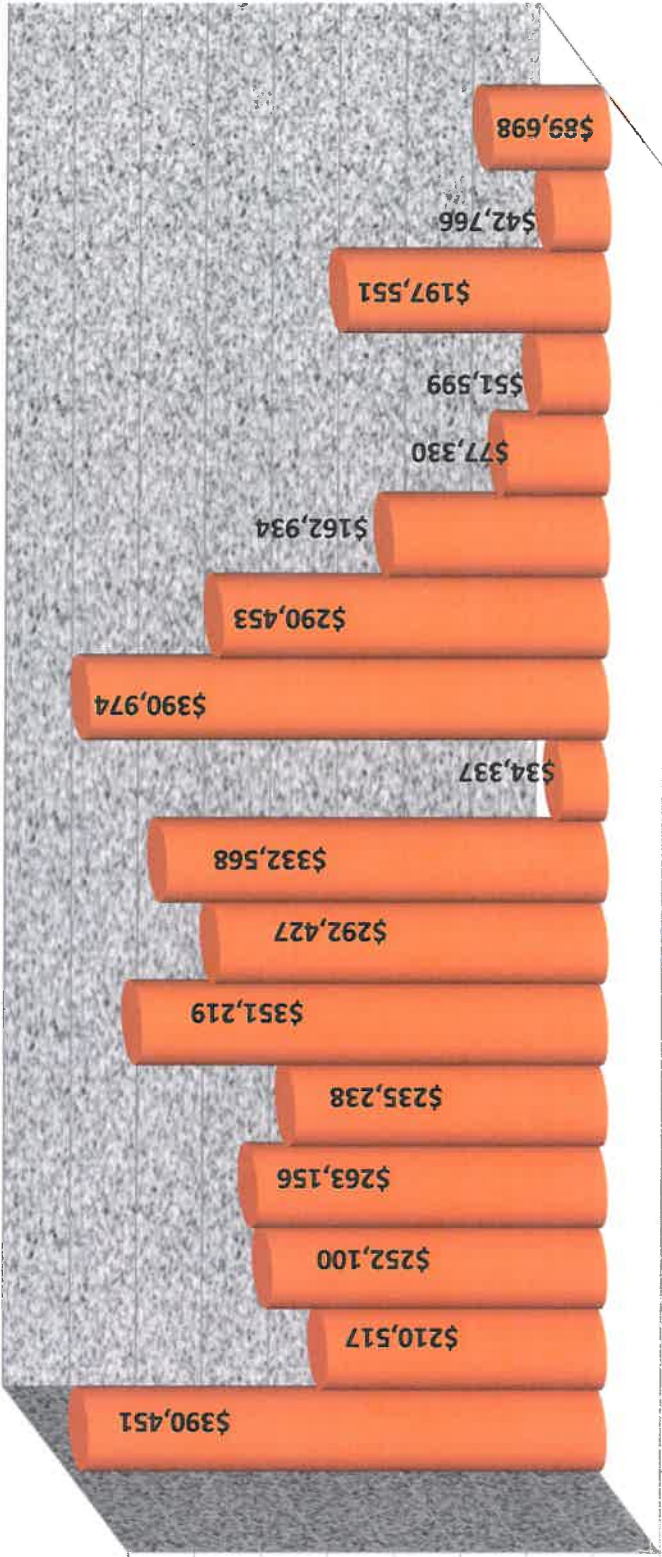
Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,896,229.00		2,969,482.00		3,007,853.00
c. Unassigned/Unappropriated	9790	3,654,345.35		2,489,557.35		710,447.35
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.60)		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 E1a thru E2c)		6,550,573.75		5,459,039.35		3,718,300.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.79%		5.48%		3.69%
<b>F. RECOMMENDED RESERVES</b>						
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 A, Estimated P-2 ADA column, lines A4, C1, and C2; enter projections)						
		10,268.09		10,268.09		10,268.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		96,540,951.00		99,578,983.00		100,675,866.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		96,540,951.00		99,578,983.00		100,675,866.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,896,228.53		2,987,369.49		3,020,275.98
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,896,228.53		2,987,369.49		3,020,275.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



PITTSBURG UNIFIED SCHOOL DISTRICT

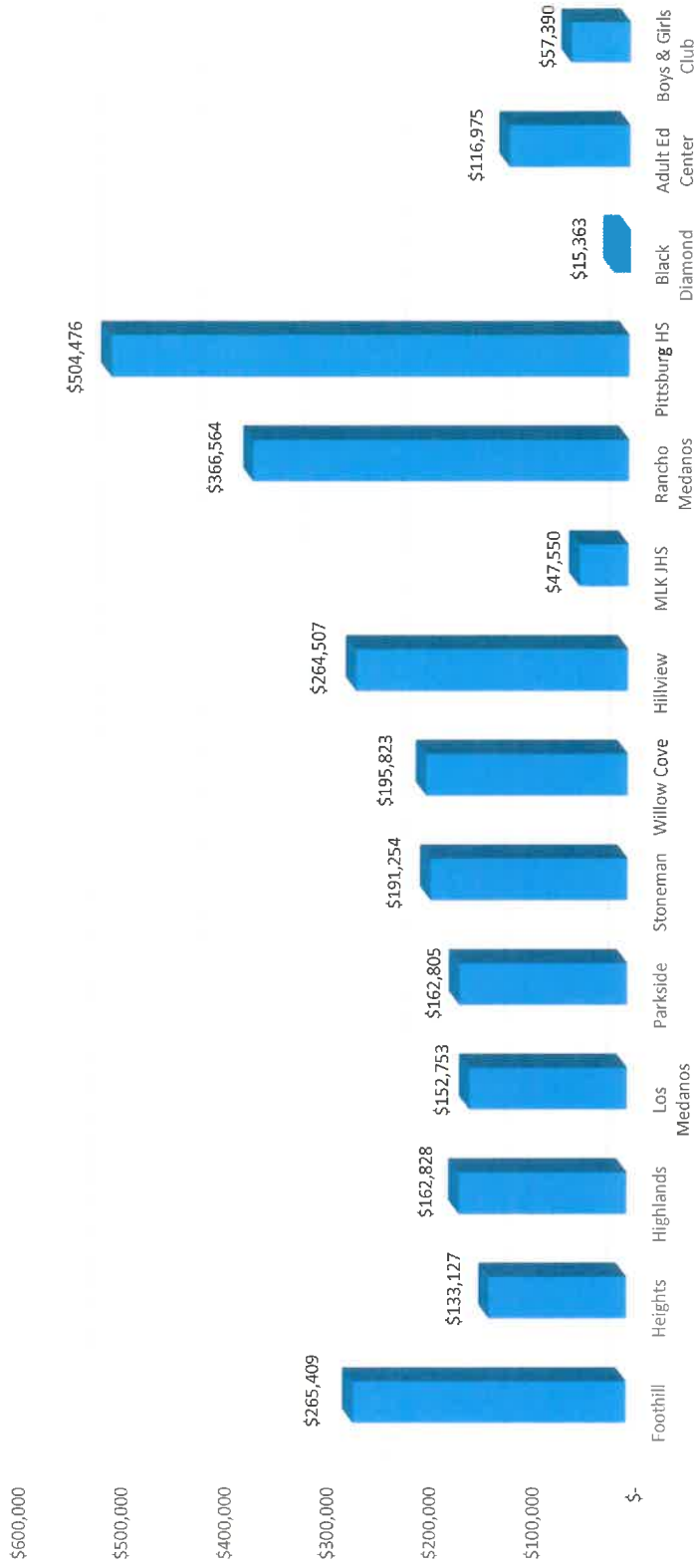
# Solar

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## REBATES RECEIVED

**\$3,665,319**



## TOTAL SAVINGS IN ELECTRICITY COST

JANUARY, 2011 – JUNE, 2014:

**\$2,636,824**



# All Funds Summary

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**PITTSBURG UNIFIED SCHOOL DISTRICT  
BUDGET SUMMARY ALL OTHER FUNDS  
2013-2014 SECOND INTERIM BUDGET**

DESCRIPTION	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Special Reserves Fund 17	Building Fund 21	Capital Facilities Fund 25	County Schools Facilities Fund 35	Special Reserve Fund 40	Retiree Benefits Fund 71	Foundation Trust Fund 73
<b>REVENUES</b>											
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 425,125	\$ 191,629	\$ 4,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ 1,381,648	\$ 370,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (504,975)	\$ -	\$ -
Local Revenues	\$ 201,601	\$ 60,000	\$ 425,644	\$ 500	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 626,726	\$ 1,633,277	\$ 5,645,644	\$ 500	\$ -	\$ -	\$ 150,000	\$ 4,500,000	\$ (504,975)	\$ -	\$ -
<b>EXPENDITURES</b>											
Certificated Salaries	\$ 1,067,657	\$ 394,598	\$ 28,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 328,705	\$ 403,030	\$ 1,897,372	\$ -	\$ -	\$ 507,291	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 292,239	\$ 377,442	\$ 681,040	\$ -	\$ -	\$ 181,459	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ 177,226	\$ 35,950	\$ 2,383,102	\$ 3,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 208,842	\$ 62,750	\$ 129,141	\$ 134,221	\$ -	\$ -	\$ 54,500	\$ -	\$ -	\$ 485,750	\$ -
Capital Outlay	\$ -	\$ -	\$ 150,000	\$ 280,000	\$ -	\$ -	\$ 75,500	\$ 4,500,000	\$ 9,395	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ 1,790,000	\$ -	\$ 2,750,224	\$ -	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 2,057	\$ 106,104	\$ 280,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 2,076,726	\$ 1,379,874	\$ 5,550,479	\$ 417,221	\$ 1,790,000	\$ 688,750	\$ 2,900,224	\$ 4,500,000	\$ 9,395	\$ 485,750	\$ -
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers in from Other Funds	\$ 1,450,000	\$ -	\$ -	\$ 355,221	\$ -	\$ -	\$ 2,750,224	\$ -	\$ -	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Sources Financing Sources (Uses)</b>	\$ 1,450,000	\$ -	\$ -	\$ 355,221	\$ -	\$ 12,500,000	\$ 2,750,224	\$ -	\$ -	\$ -	\$ -
<b>NET INCREASE(DECREASE)</b>	\$ -	\$ 253,403	\$ 95,165	\$ (61,500)	\$ (1,790,000)	\$ 11,811,250	\$ -	\$ -	\$ (514,370)	\$ (485,750)	\$ -
<b>IN FUND BALANCE</b>											
<b>FUND BALANCE</b>											
Budgeted Beginning Fund Balance	\$ 230,450	\$ 68,615.00	\$ 610,142.00	\$ 177,029	\$ 1,790,000	\$ 6,091,326	\$ 3,418,961	\$ -	\$ 4,419,359	\$ 485,791	\$ 75,230
Audit Adjustments/Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,368,715	\$ 3	\$ -	\$ (3,904,989)	\$ -	\$ -
<b>Adjusted Beginning Balance</b>	\$ 230,450	\$ 68,615.00	\$ 610,142.00	\$ 177,029	\$ 1,790,000	\$ 9,460,041	\$ 3,418,964	\$ -	\$ 514,370	\$ 485,791	\$ 75,230
<b>Ending Fund Balance</b>	\$ 230,450	\$ 322,018.00	\$ 705,307.00	\$ 115,529	\$ -	\$ 21,271,291	\$ 3,418,964	\$ -	\$ -	\$ 41	\$ 75,230
<b>COMPONENTS OF FUND BALANCE</b>											
Reserved Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted	\$ 8,956	\$ 322,018	\$ 705,307	\$ -	\$ -	\$ -	\$ 3,418,961	\$ -	\$ -	\$ -	\$ 75,230
Economic Uncertainty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Designations	\$ 222,154	\$ -	\$ -	\$ 115,529	\$ -	\$ 8,771,292	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Undesignated Fund Balance</b>	\$ (660)	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 3	\$ -	\$ -	\$ 41	\$ (0)



PITTSBURG UNIFIED SCHOOL DISTRICT

# SACS REPORT

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Pittsburg Unified  
Contra Costa County

Description	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F		
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	68,692,868.00	2,780,835.00	71,473,703.00	74,880,147.00	2,780,835.00	77,660,982.00	8.7%
2) Federal Revenue		8100-8299	0.00	5,939,984.00	5,939,984.00	0.00	4,768,485.00	4,768,485.00	-19.7%
3) Other State Revenue		8300-8599	1,836,578.00	7,691,665.00	9,528,243.00	1,792,977.00	5,490,728.00	7,283,705.00	-23.6%
4) Other Local Revenue		8600-8799	1,489,418.00	4,353,430.83	5,842,848.83	1,468,729.00	5,463,308.00	6,932,037.00	18.6%
5) TOTAL REVENUES			72,018,864.00	20,765,914.83	92,784,778.83	78,141,853.00	18,503,356.00	96,645,209.00	4.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	33,080,183.43	8,430,573.00	41,510,756.43	33,249,024.00	9,452,294.00	42,701,318.00	2.9%
2) Classified Salaries		2000-2999	7,088,908.00	4,895,731.91	11,984,639.91	7,069,484.00	5,168,959.00	12,238,443.00	2.1%
3) Employee Benefits		3000-3999	13,151,678.00	4,276,970.41	17,428,648.41	13,466,377.00	4,730,300.00	18,196,677.00	4.4%
4) Books and Supplies		4000-4999	1,284,329.52	4,080,355.17	5,364,684.69	2,280,258.00	2,730,775.00	5,011,033.00	-6.6%
5) Services and Other Operating Expenditures		5000-5999	5,273,015.05	7,813,849.50	13,086,864.55	4,866,272.00	8,521,924.00	13,388,196.00	2.3%
6) Capital Outlay		6000-6999	4,773,348.00	2,385,287.00	7,158,635.00	116,364.00	656,000.00	772,364.00	-89.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	66,489.00	0.00	66,489.00	66,489.00	0.00	66,489.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(890,246.00)	457,928.00	(432,318.00)	(771,542.00)	382,528.00	(389,014.00)	-10.0%
9) TOTAL EXPENDITURES			63,827,705.00	32,340,694.99	96,168,399.99	60,342,726.00	31,642,780.00	91,985,506.00	-4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			8,191,159.00	(11,574,780.16)	(3,383,621.16)	17,799,127.00	(13,139,424.00)	4,659,703.00	-237.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	6,166,791.00	0.00	6,166,791.00	1,790,000.00	0.00	1,790,000.00	-71.0%
a) Transfers In		7600-7629	3,706,987.00	0.00	3,706,987.00	4,555,445.00	0.00	4,555,445.00	22.9%
b) Transfers Out		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		8980-8999	(9,944,508.00)	9,944,508.00	0.00	(13,139,424.00)	13,139,424.00	0.00	0.0%
b) Uses			(7,484,704.00)	9,944,508.00	2,459,804.00	(15,904,869.00)	13,139,424.00	(2,765,445.00)	-212.4%
3) Contributions									
4) TOTAL OTHER FINANCING SOURCES/USES									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			706,455.00	(1,630,272.16)	(923,817.16)	1,894,258.00	0.00	1,894,258.00	-305.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	5,100,626.09	3,891,219.42	8,991,845.51	5,813,465.72	2,260,946.96	8,074,412.68	-10.2%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,100,626.09	3,891,219.42	8,991,845.51	5,813,465.72	2,260,946.96	8,074,412.68	-10.2%
d) Other Restatements		9795	6,384.63	(0.30)	6,384.33	6,384.63	(0.30)	6,384.33	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,107,010.72	3,891,219.12	8,998,229.84	5,819,850.35	2,260,946.66	8,080,797.01	-10.2%
2) Ending Balance, June 30 (E + F1e)			5,813,465.72	2,260,946.96	8,074,412.68	7,714,108.35	2,260,946.66	9,975,055.01	23.5%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,260,947.26	2,260,947.26	0.00	2,260,947.26	2,260,947.26	0.0%
b) Restricted		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
Contract Negotiations	1100		0.00	0.00	0.00	1,138,534.00	0.00	1,138,534.00	New
e) Unassigned/unappropriated						1,138,534.00		1,138,534.00	
Reserve for Economic Uncertainties		9789	2,923,194.00	0.00	2,923,194.00	2,896,229.00	0.00	2,896,229.00	-0.9%
Unassigned/Unappropriated Amount		9790	2,865,271.72	(0.30)	2,865,271.42	3,654,345.35	(0.60)	3,654,344.75	27.5%

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Pittsburg Unified  
Contra Costa County

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash		9110	0.00	0.00	0.00				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	0.00	0.00	0.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	0.00	0.00	0.00				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Prepaid Expenses		9330	0.00	0.00	0.00				
7) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30			0.00	0.00	0.00				0.00
(G9 + H2) - (I6 + J2)									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	53,613,187.00	0.00	53,613,187.00	59,524,189.00	0.00	59,524,189.00	11.0%
Education Protection Account State Aid - Current Year		8012	9,983,690.00	0.00	9,983,690.00	10,138,725.00	0.00	10,138,725.00	1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	113,624.00	0.00	113,624.00	113,624.00	0.00	113,624.00	0.0%
Timber Yield Tax		8022	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	628.00	0.00	628.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	5,391,980.00	0.00	5,391,980.00	5,391,980.00	0.00	5,391,980.00	0.0%
Unsecured Roll Taxes		8042	456,964.00	0.00	456,964.00	456,964.00	0.00	456,964.00	0.0%
Prior Years' Taxes		8043	(126,200.00)	0.00	(126,200.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	315,370.00	0.00	315,370.00	315,370.00	0.00	315,370.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,720,130.00	0.00	1,720,130.00	1,720,130.00	0.00	1,720,130.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,329.00	0.00	4,329.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	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	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			71,473,703.00	0.00	71,473,703.00	77,660,982.00	0.00	77,660,982.00	8.7%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,780,835.00)		(2,780,835.00)	(2,780,835.00)		(2,780,835.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	2,780,835.00	2,780,835.00	0.00	2,780,835.00	2,780,835.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	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	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Pittsburg Unified  
Contra Costa County

Description	2013-14 Estimated Actuals		2014-15 Budget			% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
TOTAL, LCFF SOURCES	68,692,868.00	2,780,835.00	71,473,703.00	74,880,147.00	2,780,835.00	77,660,982.00	8.7%
FEDERAL REVENUE							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	1,596,056.00	1,596,056.00	0.00	1,626,339.00	1,626,339.00	1.9%
Special Education Discretionary Grants	0.00	291,723.00	291,723.00	0.00	251,254.00	251,254.00	-13.9%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Through Revenues from Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic Grants Low- Income and Neglected		2,484,372.00	2,484,372.00		2,068,034.00	2,068,034.00	-16.8%
NCLB: Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality Program		580,218.00	580,218.00		365,850.00	365,850.00	-36.9%
NCLB: Title III, Immigrant Education Program		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		379,513.00	379,513.00		313,369.00	313,369.00	-17.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		464,463.00	464,463.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		83,639.00	83,639.00		83,639.00	83,639.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	5,939,984.00	5,939,984.00	0.00	4,768,485.00	4,768,485.00	-19.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
BOC/P Entitlement	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Current Year		8319		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8311		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan	6500	8319		0.00	0.00		0.00	0.00	0.0%
Current Year		8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8550	362,977.00	0.00	362,977.00	362,977.00	362,977.00	362,977.00	0.0%
Mandated Costs Reimbursements		8560	1,343,601.00	405,097.00	1,748,698.00	1,300,000.00	330,000.00	1,630,000.00	-6.8%
Lottery - Unrestricted and Instructional Materials									
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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	0.0%
After School Education and Safety (ASES)	6010	8590		1,914,537.00	1,914,537.00		1,916,035.00	1,916,035.00	0.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%



July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Pittsburg Unified  
Contra Costa County

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		527,469.00	527,469.00			503,791.00	503,791.00	-4.5%
Healthy Start	6240	8590		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	0.0%
Specialized Secondary	7370	8590		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	0.0%
Quality Education Investment Act	7400	8590		1,849,600.00	1,849,600.00			1,881,900.00	1,881,900.00	1.7%
Common Core State Standards Implementation	7405	8590		2,122,166.00	2,122,166.00			0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	130,000.00	872,796.00	1,002,796.00	130,000.00	859,002.00	989,002.00	989,002.00	-1.4%
<b>TOTAL OTHER STATE REVENUE</b>			<b>1,836,578.00</b>	<b>7,691,665.00</b>	<b>9,528,243.00</b>	<b>1,792,977.00</b>	<b>5,490,728.00</b>	<b>7,283,705.00</b>	<b>7,283,705.00</b>	<b>-23.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes			1,257,759.00	0.00	1,257,759.00	1,257,759.00	0.00	1,257,759.00	0.0%
Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF Deduction									
Fees and Interest from									
Delinquent Non-LCFF			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes									
Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest			110,970.00	0.00	110,970.00	110,970.00	0.00	110,970.00	0.0%
Net Increase (Decrease) in the Fair Value			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
of Investments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees			0.00	290,744.00	290,744.00	0.00	215,146.00	215,146.00	-26.0%
All Other Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-LCFF									
(50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	20,689.00	140,311.83	161,000.83	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00			0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00			0.00	0.0%
From County Offices	6500	8793		3,922,375.00	3,922,375.00		5,248,162.00	5,248,162.00	33.8%
From JPAs									
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From Districts or Charter Schools	6360	8792		0.00	0.00			0.00	0.0%
From County Offices	6360	8793		0.00	0.00			0.00	0.0%
From JPAs									
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,489,418.00	4,353,430.83	5,842,848.83	1,468,729.00	5,463,308.00	6,932,037.00	18.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>									
<b>TOTAL REVENUES</b>			72,018,864.00	20,765,914.83	92,784,778.83	78,141,853.00	18,503,356.00	96,645,209.00	4.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	28,190,636.43	6,800,620.00	34,991,256.43	28,239,986.00	7,522,100.00	35,762,086.00	2.2%
Certificated Pupil Support Salaries		1200	986,580.00	1,013,782.00	2,000,362.00	867,330.00	1,363,064.00	2,230,394.00	11.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,860,467.00	616,171.00	4,476,638.00	4,141,708.00	567,130.00	4,708,838.00	5.2%
Other Certificated Salaries		1900	42,500.00	0.00	42,500.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>33,080,183.43</b>	<b>8,430,573.00</b>	<b>41,510,756.43</b>	<b>33,249,024.00</b>	<b>9,452,294.00</b>	<b>42,701,318.00</b>	<b>2.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	156,617.00	1,877,526.06	2,034,143.06	136,156.00	2,177,652.00	2,313,808.00	13.7%
Classified Support Salaries		2200	2,524,544.00	2,062,192.00	4,586,736.00	2,544,436.00	1,877,582.00	4,422,018.00	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	902,564.00	169,567.00	1,072,131.00	828,520.00	163,866.00	992,386.00	-7.4%
Clerical, Technical and Office Salaries		2400	2,607,089.00	469,525.85	3,076,614.85	2,685,315.00	523,968.00	3,209,283.00	4.3%
Unclassified Salaries		2900	898,094.00	316,921.00	1,215,015.00	875,057.00	425,891.00	1,300,948.00	7.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,088,908.00</b>	<b>4,895,731.91</b>	<b>11,984,639.91</b>	<b>7,069,484.00</b>	<b>5,168,959.00</b>	<b>12,238,443.00</b>	<b>2.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,539,004.00	647,668.00	3,186,672.00	2,906,667.00	763,554.00	3,670,221.00	15.2%
PERS		3201-3202	787,624.00	538,171.00	1,325,795.00	851,766.00	598,963.00	1,450,729.00	9.4%
OASDI/Medicare/Alternative		3301-3302	938,546.00	466,853.83	1,405,399.83	979,336.00	485,975.00	1,465,311.00	4.3%
Health and Welfare Benefits		3401-3402	6,862,277.00	1,965,482.83	8,827,759.83	6,483,781.00	2,175,513.00	8,659,294.00	-1.9%
Unemployment Insurance		3501-3502	27,235.00	7,959.10	35,194.10	37,646.00	13,817.00	51,463.00	46.2%
Workers' Compensation		3601-3602	1,269,564.00	433,356.80	1,702,920.80	1,453,902.00	493,904.00	1,947,806.00	14.4%
OPEB, Allocated		3701-3702	715,780.00	217,478.85	933,258.85	741,631.00	198,574.00	940,205.00	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,648.00	0.00	11,648.00	11,648.00	0.00	11,648.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,151,678.00</b>	<b>4,276,970.41</b>	<b>17,428,648.41</b>	<b>13,466,377.00</b>	<b>4,730,300.00</b>	<b>18,196,677.00</b>	<b>4.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	37,000.00	714,559.80	751,559.80	12,000.00	330,500.00	342,500.00	-54.4%
Books and Other Reference Materials		4200	63,400.00	350,358.50	413,758.50	17,300.00	178,000.00	195,300.00	-52.8%
Materials and Supplies		4300	615,425.52	2,410,408.16	3,025,833.68	1,062,057.00	1,929,912.00	2,991,969.00	-1.1%

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	568,504.00	605,028.71	1,173,532.71	1,188,901.00	292,363.00	1,481,264.00	26.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,284,329.52	4,080,355.17	5,364,684.69	2,280,258.00	2,730,775.00	5,011,033.00	-6.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	144,926.00	4,011,323.00	4,156,249.00	0.00	5,028,925.00	5,028,925.00	21.0%
Travel and Conferences		5200	223,208.00	238,747.06	461,955.06	135,018.00	170,217.00	305,235.00	-33.9%
Dues and Memberships		5300	32,450.00	1,500.00	33,950.00	32,450.00	1,500.00	33,950.00	0.0%
Insurance		5400 - 5450	894,993.00	0.00	894,993.00	875,000.00	0.00	875,000.00	-2.2%
Operations and Housekeeping Services		5500	733,462.00	0.00	733,462.00	948,462.00	0.00	948,462.00	29.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	478,205.05	324,144.00	802,349.05	334,399.00	277,700.00	612,099.00	-23.7%
Transfers of Direct Costs		5710	38,355.00	(38,355.00)	0.00	36,450.00	(36,450.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,118.00	37,619.00	88,737.00	50,709.00	39,200.00	89,909.00	1.3%
Professional/Consulting Services and Operating Expenditures		5800	2,538,234.00	3,211,170.44	5,749,404.44	1,998,736.00	3,031,327.00	5,030,063.00	-12.5%
Communications		5900	138,064.00	27,701.00	165,765.00	455,048.00	9,505.00	464,553.00	180.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,273,015.05	7,813,849.50	13,086,864.55	4,866,272.00	8,521,924.00	13,388,196.00	2.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	755,874.00	149,000.00	904,874.00	0.00	149,000.00	149,000.00	-83.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Equipment		6400	4,017,474.00	2,132,787.00	6,150,261.00	116,364.00	403,500.00	519,864.00	-91.5%
Equipment Replacement		6500	0.00	103,500.00	103,500.00	0.00	103,500.00	103,500.00	0.00%
<b>TOTAL, CAPITAL OUTLAY</b>			4,773,348.00	2,385,287.00	7,158,635.00	116,364.00	656,000.00	772,364.00	-89.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition for Instruction Under Interdistrict Exchange Agreements		7130	23,989.00	0.00	23,989.00	23,989.00	0.00	23,989.00	0.00%
To Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	42,500.00	0.00	42,500.00	42,500.00	0.00	42,500.00	0.00%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service			0.00	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	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			66,489.00	0.00	66,489.00	66,489.00	0.00	66,489.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(457,928.00)	457,928.00	0.00	(382,528.00)	382,528.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(432,318.00)	0.00	(432,318.00)	(389,014.00)	0.00	(389,014.00)	-10.0%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(890,246.00)	457,928.00	(432,318.00)	(771,542.00)	382,528.00	(389,014.00)	-10.0%
TOTAL EXPENDITURES			63,827,705.00	32,340,694.99	96,168,399.99	60,342,726.00	31,642,780.00	91,985,506.00	-4.3%

Description	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F		
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	6,166,791.00	0.00	6,166,791.00	1,790,000.00	0.00	1,790,000.00	-71.0%
From: Bond Interest and Redemption Fund		8914	0.00	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	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			6,166,791.00	0.00	6,166,791.00	1,790,000.00	0.00	1,790,000.00	-71.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	600,000.00	0.00	600,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,106,987.00	0.00	3,106,987.00	4,555,445.00	0.00	4,555,445.00	46.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			3,706,987.00	0.00	3,706,987.00	4,555,445.00	0.00	4,555,445.00	22.9%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%



July 1 Budget (Single Adoption)  
 General Fund  
 Unrestricted and Restricted  
 Expenditures by Object

Pittsburg Unified  
 Contra Costa County

07 61788 0000000  
 Form 01

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
<b>(d) TOTAL USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,944,508.00)	9,944,508.00	0.00	(13,139,424.00)	13,139,424.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			(9,944,508.00)	9,944,508.00	0.00	(13,139,424.00)	13,139,424.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(7,484,704.00)	9,944,508.00	2,459,804.00	(15,904,869.00)	13,139,424.00	(2,765,445.00)	-212.4%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	68,692,868.00	2,780,835.00	71,473,703.00	74,880,147.00	2,780,835.00	77,660,982.00	0.0%
2) Federal Revenue		8100-8299	0.00	5,939,984.00	5,939,984.00	0.00	4,768,485.00	4,768,485.00	0.0%
3) Other State Revenue		8300-8599	1,836,578.00	7,691,665.00	9,528,243.00	1,792,977.00	5,490,728.00	7,283,705.00	0.0%
4) Other Local Revenue		8600-8799	1,489,418.00	4,353,430.83	5,842,848.83	1,468,729.00	5,463,308.00	6,932,037.00	0.0%
5) TOTAL REVENUES			72,018,864.00	20,765,914.83	92,784,778.83	78,141,853.00	18,503,356.00	96,645,209.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		37,828,660.95	19,333,450.69	57,162,111.64	38,995,194.00	21,179,982.50	60,175,176.50	5.3%
2) Instruction - Related Services	2000-2999		8,746,571.05	2,191,164.44	10,937,735.49	8,654,989.00	2,436,967.50	11,091,956.50	1.4%
3) Pupil Services	3000-3999		1,867,714.00	4,236,870.86	6,104,584.86	1,776,065.00	3,688,057.00	5,464,122.00	-10.5%
4) Ancillary Services	4000-4999		253,686.00	55,000.00	308,686.00	231,214.00	55,000.00	286,214.00	-7.3%
5) Community Services	5000-5999		2,825.00	0.00	2,825.00	110,928.00	15,000.00	125,928.00	4357.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,942,452.00	2,729,057.00	10,671,509.00	4,039,424.00	609,117.00	4,648,541.00	-56.4%
8) Plant Services	8000-8999		7,119,307.00	3,795,152.00	10,914,459.00	6,468,423.00	3,658,656.00	10,127,079.00	-7.2%
9) Other Outgo	9000-9999	Except 7600-7699	66,489.00	0.00	66,489.00	66,489.00	0.00	66,489.00	0.0%
10) TOTAL EXPENDITURES			63,827,705.00	32,340,694.99	96,168,399.99	60,342,726.00	31,642,780.00	91,985,506.00	-4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			8,191,159.00	(11,574,780.16)	(3,383,621.16)	17,799,127.00	(13,139,424.00)	4,659,703.00	-237.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,166,791.00	0.00	6,166,791.00	1,790,000.00	0.00	1,790,000.00	0.0%
b) Transfers Out		7600-7629	3,706,987.00	0.00	3,706,987.00	4,555,445.00	0.00	4,555,445.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(9,944,508.00)	9,944,508.00	0.00	(13,139,424.00)	13,139,424.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,484,704.00)	9,944,508.00	2,459,804.00	(15,904,869.00)	13,139,424.00	(2,765,445.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			706,455.00	(1,630,272.16)	(923,817.16)	1,894,258.00	0.00	1,894,258.00	-305.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	5,100,626.09	3,891,219.42	8,991,845.51	5,813,465.72	2,260,946.96	8,074,412.68	-10.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			5,100,626.09	3,891,219.42	8,991,845.51	5,813,465.72	2,260,946.96	8,074,412.68	-10.2%
c) As of July 1 - Audited (F1a + F1b)			6,384.63	(0.30)	6,384.33	6,384.63	(0.30)	6,384.33	0.0%
d) Other Restatements		9795	5,107,010.72	3,891,219.12	8,998,229.84	5,819,850.35	2,260,946.66	8,080,797.01	-10.2%
e) Adjusted Beginning Balance (F1c + F1d)			5,813,465.72	2,260,946.96	8,074,412.68	7,714,108.35	2,260,946.66	9,975,055.01	23.5%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,260,947.26	2,260,947.26	0.00	2,260,947.26	2,260,947.26	0.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	1,138,534.00	0.00	1,138,534.00	New
Contract Negotiations		9780				1,138,534.00		1,138,534.00	
e) Unassigned/unappropriated		1100							
Reserve for Economic Uncertainties		9789	2,923,194.00	0.00	2,923,194.00	2,896,229.00	0.00	2,896,229.00	-0.9%
Unassigned/Unappropriated Amount		9790	2,865,271.72	(0.30)	2,865,271.42	3,654,345.35	(0.60)	3,654,344.75	27.5%

July 1 Budget (Single Adoption)  
 General Fund  
 Exhibit: Restricted Balance Detail

Pittsburg Unified  
 Contra Costa County

07 61788 0000000  
 Form 01

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	215,000.00	215,000.00
4035	NCLB: Title II, Part A, Teacher Quality	50,000.00	50,000.00
5640	Medi-Cal Billing Option	70,210.74	70,210.74
6010	After School Education and Safety (ASES)	713,311.66	713,311.66
6300	Lottery: Instructional Materials	41,508.06	41,508.06
6500	Special Education	445,630.00	445,630.00
6512	Special Ed: Mental Health Services	0.40	0.40
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	0.16	0.16
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	0.53	0.53
7400	Quality Education Investment Act	676,889.12	676,889.12
9010	Other Restricted Local	48,396.59	48,396.59
Total, Restricted Balance		<u>2,260,947.26</u>	<u>2,260,947.26</u>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	425,125.00	425,125.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,601.00	201,601.00	0.0%
5) TOTAL, REVENUES			626,726.00	626,726.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	893,870.00	1,067,657.00	19.4%
2) Classified Salaries		2000-2999	332,018.00	328,705.00	-1.0%
3) Employee Benefits		3000-3999	295,085.00	292,239.00	-1.0%
4) Books and Supplies		4000-4999	185,193.00	177,226.00	-4.3%
5) Services and Other Operating Expenditures		5000-5999	248,692.00	208,842.00	-16.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	80,170.00	2,057.00	-97.4%
9) TOTAL, EXPENDITURES			2,035,028.00	2,076,726.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,408,302.00)	(1,450,000.00)	3.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,450,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,450,000.00	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,408,302.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,638,751.49	230,449.49	-85.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,638,751.49	230,449.49	-85.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,638,751.49	230,449.49	-85.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	8,295.56	8,295.56	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	222,153.93	222,153.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	30,415.00	30,415.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	394,710.00	394,710.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			425,125.00	425,125.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%



July 1 Budget (Single Adoption)  
 Adult Education Fund  
 Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	145,591.00	145,591.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	56,010.00	56,010.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>201,601.00</b>	<b>201,601.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>626,726.00</b>	<b>626,726.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	687,604.00	671,514.00	-2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	206,266.00	396,143.00	92.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>893,870.00</b>	<b>1,067,657.00</b>	<b>19.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	32,698.00	33,158.00	1.4%
Classified Support Salaries		2200	82,488.00	82,933.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	70,030.00	66,673.00	-4.8%
Clerical, Technical and Office Salaries		2400	146,802.00	145,941.00	-0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>332,018.00</b>	<b>328,705.00</b>	<b>-1.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	70,939.00	73,846.00	4.1%
PERS		3201-3202	35,572.00	35,118.00	-1.3%
OASDI/Medicare/Alternative		3301-3302	33,899.00	34,337.00	1.3%
Health and Welfare Benefits		3401-3402	102,063.00	90,733.00	-11.1%
Unemployment Insurance		3501-3502	505.00	552.00	9.3%
Workers' Compensation		3601-3602	35,118.00	40,220.00	14.5%
OPEB, Allocated		3701-3702	16,989.00	17,433.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>295,085.00</b>	<b>292,239.00</b>	<b>-1.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	27,723.00	35,674.00	28.7%
Books and Other Reference Materials		4200	24,175.00	21,675.00	-10.3%
Materials and Supplies		4300	109,895.00	96,477.00	-12.2%
Noncapitalized Equipment		4400	23,400.00	23,400.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>185,193.00</b>	<b>177,226.00</b>	<b>-4.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,940.00	13,940.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	1,500.00	1,500.00	0.0%
Operations and Housekeeping Services		5500	100,600.00	72,000.00	-28.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,500.00	20,000.00	-14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	3,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	81,152.00	73,402.00	-9.5%
Communications		5900	24,000.00	24,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>248,692.00</b>	<b>208,842.00</b>	<b>-16.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	80,170.00	2,057.00	-97.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			80,170.00	2,057.00	-97.4%
<b>TOTAL, EXPENDITURES</b>			2,035,028.00	2,076,726.00	2.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers in		8919	0.00	1,450,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	1,450,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	1,450,000.00	New

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	425,125.00	425,125.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,601.00	201,601.00	0.0%
5) TOTAL, REVENUES			626,726.00	626,726.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,094,814.00	1,054,115.00	-3.7%
2) Instruction - Related Services	2000-2999		587,124.00	775,528.00	32.1%
3) Pupil Services	3000-3999		11,576.00	11,576.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		80,170.00	2,057.00	-97.4%
8) Plant Services	8000-8999		261,344.00	233,450.00	-10.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,035,028.00	2,076,726.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,408,302.00)	(1,450,000.00)	3.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,450,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,450,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,408,302.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,638,751.49	230,449.49	-85.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,638,751.49	230,449.49	-85.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,638,751.49	230,449.49	-85.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	8,295.56	8,295.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	222,153.93	222,153.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	8,295.56	8,295.56
<b>Total, Restricted Balance</b>		<b>8,295.56</b>	<b>8,295.56</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	191,629.00	191,629.00	0.0%
3) Other State Revenue		8300-8599	1,171,569.00	1,381,648.00	17.9%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	0.0%
5) TOTAL, REVENUES			1,423,198.00	1,633,277.00	14.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	443,972.00	394,598.00	-11.1%
2) Classified Salaries		2000-2999	396,971.00	403,030.00	1.5%
3) Employee Benefits		3000-3999	340,949.00	377,442.00	10.7%
4) Books and Supplies		4000-4999	126,128.00	35,950.00	-71.5%
5) Services and Other Operating Expenditures		5000-5999	43,950.00	62,750.00	42.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	71,295.00	106,104.00	48.8%
9) TOTAL, EXPENDITURES			1,423,265.00	1,379,874.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67.00)	253,403.00	-378313.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67.00)	253,403.00	-378313.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,681.97	68,614.97	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,681.97	68,614.97	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,681.97	68,614.97	-0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	104,604.97	322,017.97	207.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(35,990.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	191,629.00	191,629.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>191,629.00</b>	<b>191,629.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,162,319.00	1,372,398.00	18.1%
All Other State Revenue	All Other	8590	9,250.00	9,250.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,171,569.00</b>	<b>1,381,648.00</b>	<b>17.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	60,000.00	60,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,423,198.00</b>	<b>1,633,277.00</b>	<b>14.8%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	324,114.00	334,667.00	3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,858.00	59,931.00	-50.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>443,972.00</b>	<b>394,598.00</b>	<b>-11.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	275,445.00	282,067.00	2.4%
Classified Support Salaries		2200	32,232.00	33,818.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	89,294.00	87,145.00	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>396,971.00</b>	<b>403,030.00</b>	<b>1.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,435.00	9,407.00	-30.0%
PERS		3201-3202	72,646.00	76,084.00	4.7%
OASDI/Medicare/Alternative		3301-3302	45,293.00	46,653.00	3.0%
Health and Welfare Benefits		3401-3402	169,922.00	206,707.00	21.6%
Unemployment Insurance		3501-3502	371.00	362.00	-2.4%
Workers' Compensation		3601-3602	25,779.00	26,850.00	4.2%
OPEB, Allocated		3701-3702	13,503.00	11,379.00	-15.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>340,949.00</b>	<b>377,442.00</b>	<b>10.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	98,878.00	35,950.00	-63.6%
Noncapitalized Equipment		4400	27,250.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>126,128.00</b>	<b>35,950.00</b>	<b>-71.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,750.00	5,500.00	15.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	17,750.00	3450.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,700.00	8,000.00	-67.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,300.00	10,000.00	203.0%
Professional/Consulting Services and Operating Expenditures		5800	10,300.00	21,000.00	103.9%
Communications		5900	400.00	500.00	25.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>43,950.00</b>	<b>62,750.00</b>	<b>42.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	71,295.00	106,104.00	48.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>71,295.00</b>	<b>106,104.00</b>	<b>48.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,423,265.00</b>	<b>1,379,874.00</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	191,629.00	191,629.00	0.0%
3) Other State Revenue		8300-8599	1,171,569.00	1,381,648.00	17.9%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>1,423,198.00</b>	<b>1,633,277.00</b>	<b>14.8%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,001,163.00	960,991.00	-4.0%
2) Instruction - Related Services	2000-2999		299,969.00	235,142.00	-21.6%
3) Pupil Services	3000-3999		2,500.00	10,000.00	300.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		71,295.00	106,104.00	48.8%
8) Plant Services	8000-8999		48,338.00	67,637.00	39.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>1,423,265.00</b>	<b>1,379,874.00</b>	<b>-3.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(67.00)	253,403.00	-378313.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67.00)	253,403.00	-378313.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,681.97	68,614.97	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,681.97	68,614.97	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,681.97	68,614.97	-0.1%
2) Ending Balance, June 30 (E + F1e)			68,614.97	322,017.97	369.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	104,604.97	322,017.97	207.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(35,990.00)	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5025	Child Development: Federal Child Care, Center-based	36,029.00	72,058.00
6105	Child Development: California State Preschool Program	0.00	181,384.00
6130	Child Development: Center-Based Reserve Account	67,697.00	67,697.00
9010	Other Restricted Local	878.97	878.97
Total, Restricted Balance		<u>104,604.97</u>	<u>322,017.97</u>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,950,000.00	4,850,000.00	-2.0%
3) Other State Revenue		8300-8599	370,000.00	370,000.00	0.0%
4) Other Local Revenue		8600-8799	427,749.00	425,644.00	-0.5%
5) TOTAL, REVENUES			5,747,749.00	5,645,644.00	-1.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	25,000.00	28,971.00	15.9%
2) Classified Salaries		2000-2999	1,990,714.00	1,897,372.00	-4.7%
3) Employee Benefits		3000-3999	649,670.00	681,040.00	4.8%
4) Books and Supplies		4000-4999	2,930,320.00	2,383,102.00	-18.7%
5) Services and Other Operating Expenditures		5000-5999	333,693.00	129,141.00	-61.3%
6) Capital Outlay		6000-6999	175,000.00	150,000.00	-14.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	280,853.00	280,853.00	0.0%
9) TOTAL, EXPENDITURES			6,385,250.00	5,550,479.00	-13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(637,501.00)	95,165.00	-114.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(637,501.00)	95,165.00	-114.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,247,643.16	610,142.16	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,247,643.16	610,142.16	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,247,643.16	610,142.16	-51.1%
2) Ending Balance, June 30 (E + F1e)			610,142.16	705,307.16	15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			610,142.16	705,307.16	15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,850,000.00	4,850,000.00	0.0%
All Other Federal Revenue		8290	100,000.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,950,000.00</b>	<b>4,850,000.00</b>	<b>-2.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	370,000.00	370,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>370,000.00</b>	<b>370,000.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	350,000.00	350,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	76,749.00	74,644.00	-2.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>427,749.00</b>	<b>425,644.00</b>	<b>-0.5%</b>
<b>TOTAL, REVENUES</b>			<b>5,747,749.00</b>	<b>5,645,644.00</b>	<b>-1.8%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	25,000.00	28,971.00	15.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>25,000.00</b>	<b>28,971.00</b>	<b>15.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,673,436.00	1,556,303.00	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	215,371.00	246,690.00	14.5%
Clerical, Technical and Office Salaries		2400	101,907.00	94,379.00	-7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,990,714.00</b>	<b>1,897,372.00</b>	<b>-4.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,063.00	296.00	-85.7%
PERS		3201-3202	172,156.00	179,464.00	4.2%
OASDI/Medicare/Alternative		3301-3302	131,700.00	129,495.00	-1.7%
Health and Welfare Benefits		3401-3402	253,829.00	278,471.00	9.7%
Unemployment Insurance		3501-3502	839.00	894.00	6.6%
Workers' Compensation		3601-3602	59,653.00	65,646.00	10.0%
OPEB, Allocated		3701-3702	29,430.00	26,774.00	-9.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>649,670.00</b>	<b>681,040.00</b>	<b>4.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	208,000.00	77,000.00	-63.0%
Noncapitalized Equipment		4400	43,000.00	42,000.00	-2.3%
Food		4700	2,679,320.00	2,264,102.00	-15.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,930,320.00</b>	<b>2,383,102.00</b>	<b>-18.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,000.00	12,000.00	-14.3%
Dues and Memberships		5300	4,750.00	2,500.00	-47.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,500.00	42,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,000.00	50,000.00	-47.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(95,037.00)	(102,909.00)	8.3%
Professional/Consulting Services and Operating Expenditures		5800	265,180.00	118,750.00	-55.2%
Communications		5900	6,300.00	6,300.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>333,693.00</b>	<b>129,141.00</b>	<b>-61.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	110,000.00	75,000.00	-31.8%
Equipment Replacement		6500	65,000.00	75,000.00	15.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>175,000.00</b>	<b>150,000.00</b>	<b>-14.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	280,853.00	280,853.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>280,853.00</b>	<b>280,853.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,385,250.00</b>	<b>5,550,479.00</b>	<b>-13.1%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,950,000.00	4,850,000.00	-2.0%
3) Other State Revenue		8300-8599	370,000.00	370,000.00	0.0%
4) Other Local Revenue		8600-8799	427,749.00	425,644.00	-0.5%
5) TOTAL, REVENUES			5,747,749.00	5,645,644.00	-1.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,061,897.00	5,227,126.00	-13.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		280,853.00	280,853.00	0.0%
8) Plant Services	8000-8999		42,500.00	42,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,385,250.00	5,550,479.00	-13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(637,501.00)	95,165.00	-114.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(637,501.00)	95,165.00	-114.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,247,643.16	610,142.16	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,247,643.16	610,142.16	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,247,643.16	610,142.16	-51.1%
2) Ending Balance, June 30 (E + F1e)			610,142.16	705,307.16	15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	479,120.47	479,120.47
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	131,021.69	226,186.69
Total, Restricted Balance		610,142.16	705,307.16

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	134,221.00	134,221.00	0.0%
6) Capital Outlay		6000-6999	280,000.00	280,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			417,221.00	417,221.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(416,721.00)	(416,721.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	355,221.00	355,221.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			355,221.00	355,221.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,500.00)	(61,500.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	238,528.96	177,028.96	-25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,528.96	177,028.96	-25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,528.96	177,028.96	-25.8%
2) Ending Balance, June 30 (E + F1e)			177,028.96	115,528.96	-34.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	177,028.96	115,528.96	-34.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	0.0%
<b>TOTAL, REVENUES</b>			500.00	500.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	3,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,000.00	3,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	35,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	99,221.00	99,221.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			134,221.00	134,221.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	280,000.00	280,000.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			280,000.00	280,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			417,221.00	417,221.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	355,221.00	355,221.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>355,221.00</b>	<b>355,221.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>355,221.00</b>	<b>355,221.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		417,221.00	417,221.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			417,221.00	417,221.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(416,721.00)	(416,721.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	355,221.00	355,221.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			355,221.00	355,221.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,500.00)	(61,500.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	238,528.96	177,028.96	-25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,528.96	177,028.96	-25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,528.96	177,028.96	-25.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	177,028.96	115,528.96	-34.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL, REVENUES			15,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	6,166,791.00	1,790,000.00	-71.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,566,791.00)	(1,790,000.00)	-67.8%

July 1 Budget (Single Adoption)  
 Special Reserve Fund for Other Than Capital Outlay Projects  
 Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,551,791.00)	(1,790,000.00)	-67.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,341,791.14	1,790,000.14	-75.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,341,791.14	1,790,000.14	-75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,341,791.14	1,790,000.14	-75.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,790,000.14	0.14	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget (Single Adoption)  
 Special Reserve Fund for Other Than Capital Outlay Projects  
 Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			15,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	600,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>600,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	6,166,791.00	1,790,000.00	-71.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>6,166,791.00</b>	<b>1,790,000.00</b>	<b>-71.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(5,566,791.00)</b>	<b>(1,790,000.00)</b>	<b>-67.8%</b>

July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL, REVENUES			15,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	0.00	0.0%
b) Transfers Out		7600-7629	6,166,791.00	1,790,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,566,791.00)	(1,790,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,551,791.00)	(1,790,000.00)	-67.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,341,791.14	1,790,000.14	-75.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,341,791.14	1,790,000.14	-75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,341,791.14	1,790,000.14	-75.6%
2) Ending Balance, June 30 (E + F1e)			1,790,000.14	0.14	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,790,000.14	0.14	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	Total, Restricted Balance	<u>0.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
 Special Reserve Fund for Postemployment Benefits  
 Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL, REVENUES			15,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	589,337.00	507,291.00	-13.9%
3) Employee Benefits		3000-3999	211,379.00	181,459.00	-14.2%
4) Books and Supplies		4000-4999	499,992.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,100,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	41,817,074.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,218,282.00	688,750.00	-98.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,203,282.00)	(688,750.00)	-98.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,500,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,703,282.00)	(688,750.00)	-97.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,425,892.31	6,091,325.97	-82.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,425,892.31	6,091,325.97	-82.8%
d) Other Restatements		9795	3,368,715.66	3,368,715.66	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,794,607.97	9,460,041.63	-75.6%
2) Ending Balance, June 30 (E + F1e)			6,091,325.97	8,771,291.63	44.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,091,325.97	8,771,291.63	44.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



July 1 Budget (Single Adoption)  
 Building Fund  
 Expenditures by Object

Pittsburg Unified  
 Contra Costa County

07 61788 0000000  
 Form 21

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			15,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	134,388.00	42,203.00	-68.6%
Other Classified Salaries		2900	454,949.00	465,068.00	2.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>589,337.00</b>	<b>507,291.00</b>	<b>-13.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,899.00	52,295.00	-18.2%
OASDI/Medicare/Alternative		3301-3302	42,243.00	33,297.00	-21.2%
Health and Welfare Benefits		3401-3402	75,475.00	71,800.00	-4.9%
Unemployment Insurance		3501-3502	287.00	220.00	-23.3%
Workers' Compensation		3601-3602	19,631.00	16,867.00	-14.1%
OPEB, Allocated		3701-3702	9,844.00	6,980.00	-29.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>211,379.00</b>	<b>181,459.00</b>	<b>-14.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(8.00)	0.00	-100.0%
Noncapitalized Equipment		4400	500,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>499,992.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	950,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,150,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,100,500.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	4,300,000.00	0.00	-100.0%
Land improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	37,517,074.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>41,817,074.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>45,218,282.00</b>	<b>688,750.00</b>	<b>-98.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	12,500,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			12,500,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL REVENUES			15,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,218,282.00	688,750.00	-98.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			45,218,282.00	688,750.00	-98.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(45,203,282.00)	(688,750.00)	-98.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,500,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,500,000.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,703,282.00)	(688,750.00)	-97.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,425,892.31	6,091,325.97	-82.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,425,892.31	6,091,325.97	-82.8%
d) Other Restatements		9795	3,368,715.66	3,368,715.66	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,794,607.97	9,460,041.63	-75.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,091,325.97	8,771,291.63	44.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
		<u>0.00</u>	<u>0.00</u>
Total, Restricted Balance			

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,063,249.00	150,000.00	-95.1%
5) TOTAL, REVENUES			3,063,249.00	150,000.00	-95.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	80,000.00	20,000.00	-75.0%
5) Services and Other Operating Expenditures		5000-5999	180,337.00	54,500.00	-69.8%
6) Capital Outlay		6000-6999	3,338,500.00	75,500.00	-97.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,751,766.00	2,750,224.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,350,603.00	2,900,224.00	-54.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(3,287,354.00)	(2,750,224.00)	-16.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,751,766.00	2,750,224.00	-0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,751,766.00	2,750,224.00	-0.1%

July 1 Budget (Single Adoption)  
 Capital Facilities Fund  
 Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(535,588.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,954,548.91	3,418,960.91	-13.5%
b) Audit Adjustments		9793	(536,273.59)	(536,273.59)	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,418,275.32	2,882,687.32	-15.7%
d) Other Restatements		9795	536,273.59	536,273.59	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,954,548.91	3,418,960.91	-13.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,418,960.91	3,418,960.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,500,000.00	100,000.00	-97.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	100,000.00	50,000.00	-50.0%
Other Local Revenue					
All Other Local Revenue		8699	(536,751.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,063,249.00	150,000.00	-95.1%
<b>TOTAL, REVENUES</b>			3,063,249.00	150,000.00	-95.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salarries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	0.0%
Noncapitalized Equipment		4400	60,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			80,000.00	20,000.00	-75.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	167,337.00	54,500.00	-67.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>180,337.00</b>	<b>54,500.00</b>	<b>-69.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	20,000.00	20,000.00	0.0%
Land Improvements		6170	80,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,186,000.00	6,000.00	-99.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	40,000.00	37,000.00	-7.5%
Equipment Replacement		6500	12,500.00	12,500.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,338,500.00</b>	<b>75,500.00</b>	<b>-97.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Other Transfers Out</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>Debt Service</b>					
Debt Service - Interest		7436	1,061,766.00	1,060,224.00	-0.1%
Other Debt Service - Principal		7439	1,690,000.00	1,690,000.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,751,766.00</b>	<b>2,750,224.00</b>	<b>-0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,350,603.00</b>	<b>2,900,224.00</b>	<b>-54.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,751,766.00	2,750,224.00	-0.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,751,766.00	2,750,224.00	-0.1%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			2,751,766.00	2,750,224.00	-0.1%



Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,063,249.00	150,000.00	-95.1%
5) TOTAL, REVENUES			3,063,249.00	150,000.00	-95.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,598,837.00	150,000.00	-95.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,751,766.00	2,750,224.00	-0.1%
10) TOTAL, EXPENDITURES			6,350,603.00	2,900,224.00	-54.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,287,354.00)	(2,750,224.00)	-16.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,751,766.00	2,750,224.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,751,766.00	2,750,224.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(535,588.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,954,548.91	3,418,960.91	-13.5%
b) Audit Adjustments		9793	(536,273.59)	(536,273.59)	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,418,275.32	2,882,687.32	-15.7%
d) Other Restatements		9795	536,273.59	536,273.59	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,954,548.91	3,418,960.91	-13.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,418,960.91	3,418,960.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	3,418,960.91	3,418,960.91
<b>Total, Restricted Balance</b>		<b>3,418,960.91</b>	<b>3,418,960.91</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,500,000.00	4,500,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			4,500,000.00	4,500,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,500,000.00	4,500,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,500,000.00	4,500,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget (Single Adoption)  
 County School Facilities Fund  
 Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	4,500,000.00	4,500,000.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,500,000.00	4,500,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,500,000.00	4,500,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,500,000.00	4,500,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			4,500,000.00	4,500,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Other Transfers Out</b>					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,500,000.00	4,500,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,500,000.00	4,500,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,500,000.00	4,500,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,500,000.00	4,500,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,500,000.00	4,500,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			0.00	0.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,000.00	38,000.00	0.0%
4) Other Local Revenue		8600-8799	10,849,000.00	10,849,000.00	0.0%
5) TOTAL, REVENUES			10,887,000.00	10,887,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,110,000.00	11,028,111.00	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,110,000.00	11,028,111.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(223,000.00)	(141,111.00)	-36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(223,000.00)	(141,111.00)	-36.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,575,702.13	8,352,702.13	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,575,702.13	8,352,702.13	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,575,702.13	8,352,702.13	-2.6%
2) Ending Balance, June 30 (E + F1e)			8,352,702.13	8,211,591.13	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,352,702.13	8,211,591.13	-1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	38,000.00	38,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			38,000.00	38,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,535,000.00	9,535,000.00	0.0%
Unsecured Roll		8612	1,271,000.00	1,271,000.00	0.0%
Prior Years' Taxes		8613	31,500.00	31,500.00	0.0%
Supplemental Taxes		8614	1,000.00	1,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,500.00	10,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,849,000.00	10,849,000.00	0.0%
<b>TOTAL, REVENUES</b>			10,887,000.00	10,887,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Bond Redemptions		7433	5,600,000.00	5,600,000.00	0.0%
Bond Interest and Other Service Charges		7434	5,510,000.00	5,428,111.00	-1.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>11,110,000.00</b>	<b>11,028,111.00</b>	<b>-0.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,110,000.00</b>	<b>11,028,111.00</b>	<b>-0.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,000.00	38,000.00	0.0%
4) Other Local Revenue		8600-8799	10,849,000.00	10,849,000.00	0.0%
5) TOTAL, REVENUES			10,887,000.00	10,887,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,110,000.00	11,028,111.00	-0.7%
10) TOTAL, EXPENDITURES			11,110,000.00	11,028,111.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(223,000.00)	(141,111.00)	-36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(223,000.00)	(141,111.00)	-36.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,575,702.13	8,352,702.13	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,575,702.13	8,352,702.13	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,575,702.13	8,352,702.13	-2.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,352,702.13	8,211,591.13	-1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,000.00	485,750.00	7995.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,000.00	485,750.00	7995.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,000.00)	(485,750.00)	7995.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



July 1 Budget (Single Adoption)  
 Retiree Benefit Fund  
 Expenses by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(6,000.00)	(485,750.00)	7995.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	491,791.04	485,791.04	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			491,791.04	485,791.04	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			491,791.04	485,791.04	-1.2%
2) Ending Net Position, June 30 (E + F1e)			485,791.04	41.04	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	485,791.04	41.04	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPER Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	485,750.00	7995.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			6,000.00	485,750.00	7995.8%
<b>TOTAL, EXPENSES</b>			6,000.00	485,750.00	7995.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,000.00	485,750.00	7995.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,000.00	485,750.00	7995.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,000.00)	(485,750.00)	7995.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(6,000.00)	(485,750.00)	7995.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	491,791.04	485,791.04	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			491,791.04	485,791.04	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			491,791.04	485,791.04	-1.2%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	485,791.04	41.04	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	Total, Restricted Net Position	0.00	0.00



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,000.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(14,000.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	89,230.29	75,230.29	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,230.29	75,230.29	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			89,230.29	75,230.29	-15.7%
2) Ending Net Position, June 30 (E + F1e)			75,230.29	75,230.29	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	75,230.29	75,230.29	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
 Foundation Private-Purpose Trust Fund  
 Expenses by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Foundation Private-Purpose Trust Fund  
Expenses by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>14,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>14,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		14,000.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(14,000.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	89,230.29	75,230.29	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,230.29	75,230.29	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			89,230.29	75,230.29	-15.7%
2) Ending Net Position, June 30 (E + F1e)			75,230.29	75,230.29	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	75,230.29	75,230.29	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	75,230.29	75,230.29
Total, Restricted Net Position		<u>75,230.29</u>	<u>75,230.29</u>

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</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	10,268.09	10,268.09	10,268.09	10,268.09
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,268.09	10,268.09	10,268.09	10,268.09	10,268.09	10,268.09
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	44.77	44.77	44.77	44.77	44.77	44.77
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	44.77	44.77	44.77	44.77	44.77	44.77
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	10,312.86	10,312.86	10,312.86	10,312.86	10,312.86	10,312.86
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, County Program ADA (Sum of Lines B1a through B1d)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
<b>1. Total Charter School Regular ADA per EC 42238.05(b)</b>						
<b>2. Charter School County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balance (Rev. Only)	July 1 Budget (Single Adoption) 2014-15 Budget Cashflow Worksheet - Budget Year (1)											
			June	July	August	September	October	November	December	January	February			
<b>A. BEGINNING CASH</b>			(7,484,139.00)	2,384,287.00	5,489,320.00	5,955,909.00	4,362,484.00	2,411,831.00	8,556,949.00	9,342,268.00				
<b>B. RECEIPTS</b>														
LCHF/Revenue Limit Sources	8010-8019		2,633,374.00	2,633,374.00	8,511,890.00	4,740,073.00	4,740,073.00	8,511,890.00	4,740,073.00	4,740,073.00				
Principal Appointment	8020-8079		389,487.00	389,487.00				3,115,896.00						
Property Taxes	8080-8099				1,588,937.00	631,787.00	631,787.00	631,787.00	1,790,082.00	202,172.00				
Miscellaneous Funds	8100-8299				175,496.00	109,847.00	494,313.00	274,618.00	1,263,245.00	564,771.00				
Federal Revenue	8300-8599													
Other State Revenue	8600-8799													
Other Local Revenue	8910-8929		1,790,000.00											
Interfund Transfers In	8930-8979													
All Other Financing Sources														
<b>TOTAL RECEIPTS</b>			4,812,861.00	3,022,861.00	10,386,170.00	5,866,173.00	5,646,478.00	13,687,599.00	8,247,362.00	6,641,971.00				
<b>C. DISBURSEMENTS</b>														
Certified Salaries	1000-1999		1,232,745.00	1,643,660.00	3,698,235.00	3,698,235.00	3,698,235.00	3,698,235.00	3,698,235.00	3,698,235.00				
Classified Salaries	2000-2999		341,189.00	464,919.00	1,023,567.00	1,023,567.00	1,023,567.00	1,023,567.00	1,023,567.00	1,023,567.00				
Employee Benefits	3000-3999		428,295.00	428,295.00	1,370,543.00	1,370,543.00	1,370,543.00	1,370,543.00	1,370,543.00	1,370,543.00				
Books and Supplies	4000-4999		453,467.00	226,734.00	816,241.00	644,160.00	272,080.00	272,080.00	181,367.00	226,734.00				
Services	5000-5999		1,115,683.00	1,115,683.00	1,115,683.00	1,115,683.00	1,115,683.00	1,115,683.00	1,115,683.00	1,115,683.00				
Capital Outlay	6000-6999		64,363.00	64,363.00	64,363.00	64,363.00	64,363.00	64,363.00	64,363.00	64,363.00				
Other Outgo	7000-7499													
Interfund Transfers Out	7600-7629				4,555,445.00									
All Other Financing Uses	7630-7699													
<b>TOTAL DISBURSEMENTS</b>			3,635,742.00	3,933,654.00	12,644,077.00	7,816,551.00	7,595,131.00	7,544,471.00	7,462,043.00	7,511,910.00				
<b>D. BALANCE SHEET TRANSACTIONS</b>														
<b>Assets</b>														
Cash Not In Treasury	9111-9199		1,278,637.00	1,278,637.00	4,540,826.00	2,724,496.00	356,953.00							
Accounts Receivable	9200-9299		16,703,927.00	9,081,652.00										
Due From Other Funds	9310													
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340													
<b>SUBTOTAL ASSETS</b>			17,982,564.00	10,360,289.00	4,540,826.00	2,724,496.00	356,953.00	0.00	0.00	0.00				
<b>Liabilities</b>														
Accounts Payable	9500-9599		2,193,982.00	1,688,982.00	525,000.00									
Due To Other Funds	9610													
Current Loans	9640													
Deferred Revenues	9650													
<b>SUBTOTAL LIABILITIES</b>			2,193,982.00	1,688,982.00	525,000.00	0.00	0.00	0.00	0.00	0.00				
<b>Nonoperating</b>														
Suspense Clearing	9910			0.00										
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>			15,788,582.00	8,691,307.00	4,015,826.00	2,724,496.00	356,953.00	0.00	0.00	0.00				
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			9,868,426.00	3,105,033.00	5,489,320.00	466,599.00	4,362,484.00	2,413,831.00	6,143,118.00	785,319.00				
<b>F. ENDING CASH (A + E)</b>			2,384,287.00	5,489,320.00	10,974,640.00	11,441,239.00	13,858,120.00	16,272,051.00	22,425,169.00	23,167,140.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

ESTIMATES THROUGH THE MONTH OF	Object	2014-15 Budget					Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	July				
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	8,511,890.00	3,549,374.00	147,469.00	3,471,814.00	12,731,547.00		69,662,914.00	69,662,914.00	
Property Taxes	8020-8079		3,115,896.00	389,487.00	597,815.00			7,998,068.00	7,998,068.00	
Miscellaneous Funds	8080-8099							0.00	0.00	
Federal Revenue	8100-8299							907,964.00	907,964.00	
Other State Revenue	8300-8599	246,397.00	694,965.00	132,675.00	263,853.00	1,882,724.00		4,768,485.00	4,768,485.00	
Other Local Revenue	8600-8799	564,771.00	564,771.00	504,161.00	614,287.00	549,237.00		7,283,705.00	7,283,705.00	
Interfund Transfers In	8910-8929							6,932,037.00	6,932,037.00	
All Other Financing Sources	8930-8979							1,790,000.00	1,790,000.00	
<b>TOTAL RECEIPTS</b>		9,323,058.00	7,925,006.00	1,173,792.00	5,630,416.00	16,071,472.00	0.00	98,435,209.00	98,435,209.00	
<b>C. DISBURSEMENTS</b>										
Certified Salaries	1000-1999	3,698,235.00	3,698,235.00	4,708,601.00	4,708,602.00	821,830.00		42,701,318.00	42,701,318.00	
Classified Salaries	2000-2999	1,023,567.00	1,023,567.00	1,513,170.00	1,513,170.00	227,459.00		12,238,443.00	12,238,443.00	
Employee Benefits	3000-3999	1,370,543.00	1,370,543.00	2,759,577.00	3,444,848.00	171,318.00		18,196,677.00	18,196,677.00	
Books and Supplies	4000-4999	226,734.00	272,080.00	415,875.00	489,153.00	614,308.00		5,011,033.00	5,011,033.00	
Services	5000-5999	1,115,683.00	1,115,683.00	1,115,683.00	1,115,683.00	0.00		13,388,196.00	13,388,196.00	
Capital Outlay	6000-6599	64,363.00	64,363.00	64,363.00	64,363.00	0.00		772,356.00	772,356.00	
Other Outgo	7000-7499	3,166.00	1,230.00					(322,525.00)	(322,525.00)	
Interfund Transfers Out	7600-7629							4,555,445.00	4,555,445.00	
All Other Financing Uses	7630-7699							0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>		7,502,291.00	7,545,701.00	10,577,269.00	10,946,807.00	1,894,915.00	0.00	96,540,943.00	96,540,951.00	
<b>D. BALANCE SHEET TRANSACTIONS</b>										
<b>Assets</b>										
Cash Not In Treasury	9111-9199							1,278,637.00		
Accounts Receivable	9200-9299							16,703,927.00		
Due From Other Funds	9310							0.00		
Stores	9320							0.00		
Prepaid Expenditures	9330							0.00		
Other Current Assets	9340							0.00		
<b>SUBTOTAL ASSETS</b>								17,982,564.00		
<b>Liabilities</b>										
Accounts Payable	9500-9599							2,193,982.00		
Due To Other Funds	9610							0.00		
Current Loans	9640							0.00		
Deferred Revenues	9650							0.00		
<b>SUBTOTAL LIABILITIES</b>								2,193,982.00		
<b>Nonoperating</b>										
Suspense Clearing	9910							0.00		
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>								15,788,582.00		
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								17,682,848.00		
<b>F. ENDING CASH (A + E)</b>								10,198,709.00		
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								1,894,258.00		



ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balance (Ref. Only)	July											
			July	August	September	October	November	December	January	February				
<b>A. BEGINNING CASH</b>			(4,037,848.00)	6,346,721.00	10,246,960.00	10,263,684.00	8,854,162.00	7,458,151.00	10,839,206.00	9,923,666.00				
<b>B. RECEIPTS</b>														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		3,875,589.00	3,875,589.00	7,510,741.00	5,976,060.00	5,976,060.00	7,510,741.00	5,976,060.00	5,976,060.00				
Property Taxes	8020-8079		357,496.00	397,496.00				3,215,996.00						
Miscellaneous Funds	8080-8099				1,592,937.00				453,982.00					
Federal Revenue	8100-8299				701,985.00	701,985.00	701,985.00	701,985.00	701,985.00	701,985.00			1,134,955.00	
Other State Revenue	8300-8599				693,853.00	693,853.00	693,853.00	693,853.00	693,853.00	693,853.00			693,853.00	
Other Local Revenue	8600-8799													
Interfund Transfers In	8910-8929													
All Other Financing Sources	8930-8979													
<b>TOTAL RECEIPTS</b>			4,233,085.00	4,233,085.00	10,499,516.00	7,371,898.00	7,371,898.00	12,122,475.00	7,825,880.00	8,506,853.00				
<b>C. DISBURSEMENTS</b>														
Classified Salaries	1000-1899		1,232,745.00	1,643,660.00	4,057,218.00	4,057,218.00	4,057,218.00	4,057,218.00	4,057,218.00	4,057,218.00			4,057,218.00	
Classified Salaries	2000-2999		342,189.00	342,189.00	1,261,961.00	1,261,961.00	1,261,961.00	1,261,961.00	1,261,961.00	1,261,961.00			1,261,961.00	
Employee Benefits	3000-3999		459,295.00	459,295.00	1,927,612.00	1,927,612.00	1,927,612.00	1,927,612.00	1,927,612.00	1,927,612.00			1,927,612.00	
Books and Supplies	4000-4999		358,038.00	358,038.00	358,038.00	358,038.00	358,038.00	358,038.00	358,038.00	358,038.00			358,038.00	
Services	5000-5999		1,077,758.00	1,077,758.00	1,077,758.00	1,077,758.00	1,077,758.00	1,077,758.00	1,077,758.00	1,077,758.00			1,077,758.00	
Capital Outlay	6000-6599		58,833.00	58,833.00	58,833.00	58,833.00	58,833.00	58,833.00	58,833.00	58,833.00			58,833.00	
Other Outgo	7000-7499													
Interfund Transfers Out	7600-7629				3,969,297.00									
All Other Financing Uses	7630-7699													
<b>TOTAL DISBURSEMENTS</b>			3,528,858.00	3,939,773.00	12,710,717.00	8,741,420.00	3,807,909.00	8,741,420.00	8,741,420.00	8,741,420.00			8,741,420.00	
<b>D. BALANCE SHEET TRANSACTIONS</b>														
<b>Assets</b>														
Cash Not in Treasury	9111-9199	1,276,637.00	1,276,637.00											
Accounts Receivable	9200-9299	16,071,472.00	9,502,651.00		4,340,896.00	2,227,925.00								
Due From Other Funds	9310													
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340													
<b>SUBTOTAL ASSETS</b>		17,350,109.00	10,781,288.00		4,340,896.00	2,227,925.00	0.00						0.00	
<b>Liabilities</b>														
Accounts Payable	9500-9599	1,834,915.00	1,100,946.00		733,969.00									
Due To Other Funds	9610													
Current Loans	9640													
Deferred Revenues	9650													
<b>SUBTOTAL LIABILITIES</b>		1,834,915.00	1,100,946.00		733,969.00	0.00	0.00						0.00	
Nonoperating														
Suspense Clearing	9910													
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		15,515,194.00	9,680,342.00		3,606,927.00	2,227,925.00	0.00						0.00	
<b>E. NET INCREASE/DECREASE</b>														
(B - C + D)			10,384,669.00	3,900,239.00	16,724.00	(1,369,522.00)	(1,436,011.00)	3,381,056.00	(915,540.00)	(234,567.00)				
<b>F. ENDING CASH (A + E)</b>			6,346,721.00	10,246,960.00	10,263,684.00	8,894,162.00	7,458,151.00	10,839,206.00	9,923,666.00	9,689,099.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>		9,689,099.00	9,854,258.00	11,700,632.00	9,088,606.00				
LCEE/Revenue Limit Sources									
Principal Apportionment		7,510,741.00	5,976,060.00	4,376,060.00	7,510,741.00	134,181.00		72,184,683.00	72,184,683.00
Property Taxes			3,215,896.00	357,496.00	357,495.00			7,861,775.00	7,861,779.00
Miscellaneous Funds								0.00	0.00
Federal Revenue								4,312,830.00	4,312,830.00
Other State Revenue								7,019,852.00	7,019,852.00
Other Local Revenue								6,938,530.00	6,938,530.00
Interfund Transfers In								0.00	0.00
All Other Financing Sources								0.00	0.00
<b>TOTAL RECEIPTS</b>		8,906,579.00	10,587,794.00	6,129,394.00	9,718,058.00	811,155.00	0.00	98,317,670.00	98,317,674.00
<b>C. DISBURSEMENTS</b>									
Certified Salaries		1,000-1999	4,057,218.00	4,057,218.00	4,057,218.00			43,448,590.00	43,448,590.00
Classified Salaries		2000-2999	1,261,961.00	1,261,961.00	1,261,961.00			13,303,988.00	13,303,991.00
Employee Benefits		3000-3999	1,927,612.00	1,927,612.00	1,927,612.00			20,194,715.00	20,194,715.00
Books and Supplies		4000-4999	358,038.00	358,038.00	358,038.00			4,296,460.00	4,296,460.00
Services		5000-5999	1,077,758.00	1,077,758.00	1,077,758.00			14,010,860.00	14,010,860.00
Capital Outlay		6000-6999	58,833.00	58,833.00	58,837.00			706,000.00	706,000.00
Other Outgo		7000-7499						66,489.00	66,489.00
Interfund Transfers Out		7600-7629						3,969,297.00	3,969,297.00
All Other Financing Uses		7630-7699						0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		8,741,420.00	8,741,420.00	8,741,420.00	8,741,438.00	1,077,764.00	0.00	99,996,399.00	99,996,402.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not in Treasury		9111-9199						1,278,637.00	
Accounts Receivable		9200-9299						16,071,472.00	
Due From Other Funds		9310						0.00	
Stores		9320						0.00	
Prepaid Expenditures		9330						0.00	
Other Current Assets		9340						0.00	
<b>SUBTOTAL ASSETS</b>								17,350,109.00	
<b>Liabilities</b>									
Accounts Payable		9500-9599						1,834,915.00	
Due To Other Funds		9610						0.00	
Current Loans		9640						0.00	
Deferred Revenues		9650						0.00	
<b>SUBTOTAL LIABILITIES</b>								1,834,915.00	
Nonoperating								0.00	
Suspense Clearing		9910						0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>								15,515,194.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								13,836,465.00	(1,678,728.00)
<b>F. ENDING CASH (A + E)</b>								9,798,617.00	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

**ANNUAL BUDGET REPORT:**  
July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

Budget available for inspection at:

Public Hearing:

Place: 2000 Railroad Avenue, Pittsburg

Place: 2000 Railroad Avenue, Pittsburg

Date: May 30, 2014

Date: May 30, 2014

Time: 07:30 PM

Adoption Date: June 25, 2014

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Enrique 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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.	X	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the LCFF. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			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 budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)		
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 25, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Contra Costa County Schools Insurance Group  
550 Ellinwood Way, Pleasant Hill, CA 94523

This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Enrique Palacios

Title: Deputy Superintendent

Telephone: (925) 473-2302

E-mail: epalacios@pittsburg.k12.ca.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	41,510,756.43	301	227,881.00	303	41,282,875.43	305	612,964.00		307	40,669,911.43	301
2000 - Classified Salaries	11,984,639.91	311	0.00	313	11,984,639.91	315	896,522.00		317	11,088,117.91	311
3000 - Employee Benefits (Excluding 3800)	17,428,648.41	321	992,854.85	323	16,435,793.56	325	547,707.00		327	15,888,086.56	321
4000 - Books, Supplies Equip Replace. (6500)	5,468,184.69	331	9,325.00	333	5,458,859.69	335	1,056,921.00		337	4,401,938.69	331
5000 - Services... & 7300 - Indirect Costs	12,654,546.55	341	309,500.00	343	12,345,046.55	345	5,078,342.00		347	7,266,704.55	341
TOTAL					87,507,215.14	365			TOTAL	79,314,759.14	365

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	371
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			396
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			397
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.18%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	79,314,759.14
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	42,701,318.00	301	197,092.00	303	42,504,226.00	305	552,028.00		307	41,952,198.00	309
2000 - Classified Salaries	12,238,443.00	311	87,616.00	313	12,150,827.00	315	754,643.00		317	11,396,184.00	319
3000 - Employee Benefits (Excluding 3800)	18,196,677.00	321	1,025,500.00	323	17,171,177.00	325	562,389.00		327	16,608,788.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,114,533.00	331	22,275.00	333	5,092,258.00	335	561,027.00		337	4,531,231.00	339
5000 - Services... & 7300 - Indirect Costs	12,999,182.00	341	(1,000.00)	343	13,000,182.00	345	5,951,187.00		347	7,048,995.00	349
TOTAL					89,918,670.00	365			TOTAL	81,537,396.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDF No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.42%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	81,537,396.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Change # \_\_\_\_\_

SEND TO: CALIFORNIA DEPARTMENT OF EDUCATION  
OFFICE OF FINANCIAL ACCOUNTABILITY  
AND INFORMATION SERVICES  
1430 N Street, Suite 3800  
Sacramento, CA 95814  
  
Phone: 916-322-1770

FAX TO: 916-324-7141

Total # of Pages Faxed: \_\_\_\_\_

REQUEST DATE: \_\_\_\_\_

REQUESTOR NAME: \_\_\_\_\_

ORGANIZATION: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

FAX: \_\_\_\_\_

SUBJECT AREA: \_\_\_\_\_

**Description/Problem (Please limit to one idea/problem per page and attach an example, if possible):**

**Rationale/Source:**

July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
Schedule of Long-Term Liabilities

07 61788 0000000  
Form DEBT

Pittsburg Unified  
Contra Costa County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	161,384,952.00		161,384,952.00			161,384,952.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	27,235,000.00		27,235,000.00			27,235,000.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	2,313,260.00		2,313,260.00			2,313,260.00	
Compensated Absences Payable	173,258.43		173,258.43			173,258.43	
Governmental activities long-term liabilities	191,106,470.43	0.00	191,106,470.43	0.00	0.00	191,106,470.43	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 2,518,179.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 67,472,606.90

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.73%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,556,527.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	866,644.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	330,228.31
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	4,803,399.31
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	324,022.18
9. Carry-Forward Adjustment (Part IV, Line F)	5,127,421.49
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,603,463.64
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,792,809.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,477,823.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	259,618.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,825.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	867,486.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,700.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	566,142.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,523,077.69
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,954,858.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,351,970.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,929,397.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	89,336,170.68
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
 (Line A8 divided by Line B18) 5.38%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see [www.cde.ca.gov/fg/ac/lc/](http://www.cde.ca.gov/fg/ac/lc/))  
 (Line A10 divided by Line B18) 5.74%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,803,399.31</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>264,373.53</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.31%) times Part III, Line B18); zero if negative	<u>324,022.18</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.31%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.17%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>324,022.18</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>324,022.18</u>



Approved indirect cost rate: 5.31%  
 Highest rate used in any program: 7.17%

Note. In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,145,859.00	123,513.00	5.76%
01	3312	201,073.00	6,664.00	3.31%
01	3315	40,259.00	2,525.00	6.27%
01	3318	6,922.00	367.00	5.30%
01	3332	17,816.00	946.00	5.31%
01	3550	67,656.00	3,983.00	5.89%
01	4035	501,411.00	28,807.00	5.75%
01	4050	441,044.00	23,419.00	5.31%
01	4203	372,072.00	7,441.00	2.00%
01	6010	666,337.00	35,000.00	5.25%
01	7090	1,519,768.00	9,159.00	0.60%
01	7091	1,196,777.00	14,422.00	1.21%
01	7400	2,771,237.00	183,097.00	6.61%
01	7405	450,294.00	18,585.00	4.13%
11	3555	28,967.00	1,448.00	5.00%
11	9010	55,401.00	609.00	1.10%
12	6105	1,342,614.00	71,295.00	5.31%
13	5310	5,365,609.00	253,121.00	4.72%
13	5320	387,039.00	27,732.00	7.17%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	2,076,323.62		41,508.06	2,117,831.68
2. State Lottery Revenue	8560	1,343,601.00		405,097.00	1,748,698.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,419,924.62	0.00	446,605.06	3,866,529.68
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	33,000.00		405,097.00	438,097.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	56,000.00			56,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		89,000.00	0.00	405,097.00	494,097.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	3,330,924.62	0.00	41,508.06	3,372,432.68
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8680.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.



Description	Object Codes	2014-15 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	74,880,147.00	3.03%	77,146,660.00	3.48%	79,833,499.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,792,977.00	0.00%	1,792,977.00	0.00%	1,792,977.00
4. Other Local Revenues	8600-8799	1,468,729.00	0.00%	1,468,729.00	0.00%	1,468,729.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,790,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(13,139,424.00)	22.79%	(16,133,770.00)	10.93%	(17,897,910.00)
6. Total (Sum lines A1 thru A5c)		66,792,429.00	-3.77%	64,274,596.00	1.44%	65,197,295.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				33,249,024.00		33,747,759.00
a. Base Salaries				498,735.00		506,215.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustments						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,249,024.00	1.50%	33,747,759.00	1.50%	34,253,975.00
2. Classified Salaries				7,069,484.00		7,850,740.00
a. Base Salaries				112,404.00		117,761.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				668,852.00		258,723.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,069,484.00	11.05%	7,850,740.00	4.80%	8,227,224.00
3. Employee Benefits	3000-3999	13,466,377.00	13.43%	15,275,203.00	2.17%	15,606,992.00
4. Books and Supplies	4000-4999	2,280,258.00	-32.92%	1,529,665.00	0.00%	1,529,665.00
5. Services and Other Operating Expenditures	5000-5999	4,866,272.00	-3.24%	4,708,706.00	0.04%	4,710,711.00
6. Capital Outlay	6000-6999	116,364.00	-57.03%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	66,489.00	0.00%	66,489.00	0.00%	66,489.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(771,542.00)	-10.15%	(693,194.00)	-3.61%	(668,194.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,555,445.00	-12.87%	3,969,297.00	-20.36%	3,161,172.00
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)		64,898,171.00	2.48%	66,504,665.00	0.65%	66,938,034.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		1,894,258.00		(2,230,069.00)		(1,740,739.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,819,850.35		7,714,108.35		5,484,039.35
2. Ending Fund Balance (Sum lines C and D1)		7,714,108.35		5,484,039.35		3,743,300.35
3. Components of Ending Fund Balance				25,000.00		25,000.00
a. Nonspendable	9710-9719	25,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,138,534.00				
e. Unassigned/Unappropriated				2,969,482.00		3,007,853.00
1. Reserve for Economic Uncertainties	9789	2,896,229.00		2,489,357.35		710,447.35
2. Unassigned/Unappropriated	9790	3,654,345.35				
f. Total Components of Ending Fund Balance (Line D3f must agree with line C2)		7,714,108.35		5,484,039.35		3,743,300.35

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,896,229.00		2,969,482.00		3,007,853.00
c. Unassigned/Unappropriated	9790	3,654,345.35		2,489,557.35		710,447.35
<i>(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)</i>						
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)						
		6,550,574.35		5,459,039.35		3,718,300.35
<b>F. ASSUMPTIONS</b>						
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, E2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment in B2d is for Classified salary increases: 4% in 2015/16 and 3.5% in 2016/17.						

Description	Object Codes	2014-15 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,780,835.00	4.28%	2,899,802.00	1.55%	2,944,687.00
2. Federal Revenues	8100-8299	4,768,485.00	-9.56%	4,312,830.00	-5.00%	4,097,188.00
3. Other State Revenues	8300-8599	5,490,728.00	-4.81%	5,226,875.00	0.00%	5,226,875.00
4. Other Local Revenues	8600-8799	5,463,308.00	0.12%	5,469,801.00	0.36%	5,489,423.00
5. Other Financing Sources					0.00%	
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	15,159,424.00	22.79%	16,133,770.00	10.93%	17,897,910.00
6. Total (Sum lines A1 thru A5c)		31,642,780.00	7.55%	34,043,078.00	4.74%	35,656,083.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				9,452,294.00		9,594,078.00
a. Base Salaries				141,784.00		143,911.90
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,452,294.00	1.50%	9,594,078.00	1.50%	9,737,989.00
2. Classified Salaries				5,168,959.00		5,453,251.00
a. Base Salaries				77,534.00		81,798.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				206,758.00		190,863.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,168,959.00	5.50%	5,453,251.00	5.00%	5,725,912.00
3. Employee Benefits	3000-3999	4,730,300.00	4.00%	4,919,512.00	4.00%	5,116,292.00
4. Books and Supplies	4000-4999	2,730,775.00	1.32%	2,766,795.00	1.30%	2,802,900.00
5. Services and Other Operating Expenditures	5000-5999	8,521,924.00	9.16%	9,302,154.00	0.15%	9,316,211.00
6. Capital Outlay	6000-6999	656,000.00	0.00%	656,000.00	0.00%	656,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	382,528.00	0.00%	382,528.00	0.00%	382,528.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		31,642,780.00	4.52%	33,074,318.00	2.01%	33,737,832.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		0.00		968,760.00		1,918,251.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,260,946.66		2,260,946.66		3,229,706.66
2. Ending Fund Balance (Sum lines C and D1)		2,260,946.66		3,229,706.66		5,147,957.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,260,947.26		3,229,706.66		5,147,957.66
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	(0.60)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,260,946.66		3,229,706.66		5,147,957.66

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Adjustment in B2d is for Classified salary increases: 4% in 2015/16 and 3.5% in 2016/17.						



Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Col. C-A/A) (B)	2015-16 Projection (C)	% Change (Col. 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	77,660,982.00	3.07%	80,046,462.00	3.41%	82,778,186.00
2. Federal Revenues	8100-8299	4,768,485.00	-9.56%	4,312,830.00	-5.00%	4,097,188.00
3. Other State Revenues	8300-8599	7,283,705.00	-3.62%	7,019,852.00	0.00%	7,019,852.00
4. Other Local Revenues	8600-8799	6,932,037.00	0.09%	6,938,530.00	0.28%	6,958,152.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,790,000.00	-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)		98,435,209.00	-0.12%	98,317,674.00	2.58%	100,853,378.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				42,701,318.00		43,341,837.00
a. Base Salaries				640,519.00		650,127.00
b. Step & Column Adjustment				0.00		0.00
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	42,701,318.00	1.50%	43,341,837.00	1.50%	43,991,964.00
2. Classified Salaries				12,238,443.00		13,303,991.00
a. Base Salaries				189,938.00		199,559.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				875,610.00		449,586.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,238,443.00	8.71%	13,303,991.00	4.88%	13,953,136.00
3. Employee Benefits	3000-3999	18,196,677.00	10.98%	20,194,715.00	2.62%	20,723,284.00
4. Books and Supplies	4000-4999	5,011,033.00	-14.26%	4,296,460.00	0.84%	4,332,565.00
5. Services and Other Operating Expenditures	5000-5999	13,588,196.00	4.65%	14,010,860.00	0.11%	14,026,922.00
6. Capital Outlay	6000-6999	772,364.00	-8.59%	706,000.00	0.00%	706,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	66,489.00	0.00%	66,489.00	0.00%	66,489.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(389,014.00)	-20.14%	(310,666.00)	-8.05%	(285,666.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,555,445.00	-12.87%	3,969,297.00	-20.36%	3,161,172.00
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)		96,540,951.00	3.15%	99,578,983.00	1.10%	100,675,866.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		1,894,258.00		(1,261,309.00)		77,512.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,980,797.01		9,975,055.01		8,713,746.01
2. Ending Fund Balance (Sum lines C and D1)		9,975,055.01		8,713,746.01		8,891,258.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	2,260,947.26		3,229,706.66		5,147,957.66
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	1,138,534.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,896,229.00		2,969,482.00		3,007,853.00
2. Unassigned/Unappropriated	9790	3,654,344.75		2,489,557.35		710,447.35
f. Total Components of Ending Fund Balance		9,975,055.01		8,713,746.01		8,891,258.01
(Line D3f must agree with line D2)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,896,229.00		2,969,482.00		3,007,853.00
c. Unassigned/Unappropriated	9790	3,654,345.35		2,489,557.35		710,447.35
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.60)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)</b>		6,550,573.75		5,459,039.35		3,718,300.35
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		6.79%		5.48%		3.69%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<b>2. Special education pass-through funds</b>						
(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
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		10,268.09		10,268.09		10,268.09
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)						
		96,540,951.00		99,578,983.00		100,675,866.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		96,540,951.00		99,578,983.00		100,675,866.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,896,228.53		2,987,369.49		3,020,275.98
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		2,896,228.53		2,987,369.49		3,020,275.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	99,875,386.99
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,918,246.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,825.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,146,635.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,706,987.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	290,744.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,147,191.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	637,501.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				83,447,450.99
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				83,447,450.99

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		10,268.09
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		10,268.09
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,126.87
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	78,504,363.58	7,843.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	78,504,363.58	7,843.05
B. Required effort (Line A.2 times 90%)	70,653,927.22	7,058.75
C. Current year expenditures (Line I.G and Line II.D)	83,447,450.99	8,126.87
D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%



<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Description	2013-14 Actual	2014-15 Budget	% Diff.
SELPA Name: Contra Costa (AY)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)			0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
F. Low Incidence Materials, Services, and Career Technical Education Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%

Description	2013-14 Actual	2014-15 Budget	% Diff.
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Contra Costa County Office of Education (AY00)			0.00%
Brentwood Union Elementary (AY01)			0.00%
Byron Union Elementary (AY02)			0.00%
Knightsen Elementary (AY03)			0.00%
Lafayette Elementary (AY04)			0.00%
Moraga Elementary (AY05)			0.00%
Oakley Union Elementary (AY06)			0.00%
Orinda Union Elementary (AY07)			0.00%
Walnut Creek Elementary (AY08)			0.00%
Liberty Union High (AY10)			0.00%
Antioch Unified (AY11)			0.00%
John Swett Unified (AY12)			0.00%
Martinez Unified (AY13)			0.00%
Pittsburg Unified (AY14)			0.00%
Canyon Elementary (AY17)			0.00%
Acalanes Union High (AY18)			0.00%
Contra Costa SELPA (AY99)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P )	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 07-61788-000000 Pittsburg Unified		
Selected SELPA: AY		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AY	Contra Costa	

July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
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				
01 GENERAL FUND								
Expenditure Detail	88,737.00	0.00	0.00	(432,318.00)				
Other Sources/Uses Detail					6,166,791.00	3,706,987.00		
Fund Reconciliation							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,000.00	0.00	80,170.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,300.00	0.00	71,295.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(95,037.00)	260,653.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					355,221.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					600,000.00	6,166,791.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,751,766.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	95,037.00	(95,037.00)	432,318.00	(432,318.00)	9,873,778.00	9,873,778.00	0.00	0.00



July 1 Budget (Single Adoption)  
2014-15 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

07 61788 00000  
Form SIAI

Pittsburg Unified  
Contra Costa County

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6900-6929	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				
01 GENERAL FUND	89,909.00	0.00	0.00	(389,014.00)				
Expenditure Detail					1,790,000.00	4,555,445.00		
Other Sources/Uses Detail								
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND	3,000.00	0.00	2,057.00	0.00	1,450,000.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND	10,000.00	0.00	106,104.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND	0.00	(102,905.00)	280,853.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND	0.00	0.00			355,221.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY					0.00	1,790,000.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND	0.00	0.00			2,750,224.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

July 1 Budget (Single Adoption)  
2014-15 Budget  
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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>102,909.00</b>	<b>(102,909.00)</b>	<b>389,014.00</b>	<b>(389,014.00)</b>	<b>6,345,445.00</b>	<b>6,345,445.00</b>		



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 approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. All other data are extracted.

\*For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	9,465.82	9,904.71	N/A	Met
Second Prior Year (2012-13)	9,895.19	10,081.13	N/A	Met
First Prior Year (2013-14)*	10,080.68	10,312.86	N/A	Met
Budget Year (2014-15)	10,312.86			

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

**STANDARD:** Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)		9,855	10,381	N/A	Met
Second Prior Year (2012-13)		10,381	10,560	N/A	Met
First Prior Year (2013-14)		10,560	10,741	N/A	Met
Budget Year (2014-15)		10,741			Met

**2B. Comparison of District Enrollment to the Standard**

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
 (required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
 (required if NOT met)

**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	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)	10,268	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 MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	10,268	10,741	95.6%	Met
1st Subsequent Year (2015-16)	10,268	10,741	95.6%	Met
2nd Subsequent Year (2016-17)	10,268	10,741	95.6%	Met

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)' and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA' and its economic recovery target payment, plus or minus one percent.

'Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

**DATA ENTRY:** Enter LCFF Target amounts for the budget and two subsequent fiscal years. Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2d. All other data is calculated.

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation. If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

LCFF Target (Reference Only)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	107,770,746.00	110,130,646.00	112,761,719.00

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	10,312.86	10,312.86	10,312.86	10,312.86
b. Prior Year ADA (Funded)		10,312.86	10,312.86	10,312.86
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		71,532,821.00	77,508,455.00	80,046,462.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		5,975,634.00	2,538,006.00	2,731,724.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		5,975,634.00	2,538,006.00	2,731,724.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		8.35%	3.27%	3.41%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		8.35%	3.27%	3.41%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>7.35% to 9.35%</b>	<b>2.27% to 4.27%</b>	<b>2.41% to 4.41%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	7,876,826.00	7,998,066.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	71,473,703.00	77,660,982.00	80,046,462.00	82,778,186.00
District's Projected Change in LCFF Revenue:		8.66%	3.07%	3.41%
LCFF Revenue Standard:		7.35% to 9.35%	2.27% to 4.27%	2.41% to 4.41%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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)	53,320,769.43	63,827,705.00	83.5%
	Historical Average Ratio:		88.1%

	Budget 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):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	53,784,885.00	60,342,726.00	89.1%	Met
1st Subsequent Year (2015-16)	56,873,702.00	62,535,368.00	90.9%	Met
2nd Subsequent Year (2016-17)	58,088,191.00	63,776,862.00	91.1%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	8.35%	3.27%	3.41%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-1.35% to 15.35%	-8.73% to 13.27%	-8.59% to 13.41%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.35% to 13.35%	-1.73% to 8.27%	-1.59% to 8.41%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2013-14)	5,939,984.00		
Budget Year (2014-15)	4,768,485.00	-19.72%	Yes
1st Subsequent Year (2015-16)	4,312,830.00	-9.56%	Yes
2nd Subsequent Year (2016-17)	4,097,188.00	-5.00%	Yes

Explanation:  
(required if Yes)

Much of the Federal Revenue in 2013/14 was deferred revenue expected to be used up this current year. The District is budgeting conservatively due to Federal Sequestration. The budget will be updated when the grant awards and entitlements are received.

<b>Other State Revenue (Fund 01, Objects 9300-9599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	9,528,243.00		
Budget Year (2014-15)	7,283,705.00	-23.56%	Yes
1st Subsequent Year (2015-16)	7,019,852.00	-3.62%	Yes
2nd Subsequent Year (2016-17)	7,019,852.00	0.00%	No

Explanation:  
(required if Yes)

The increase in 2013/14 revenue was due to one-time Common Core. The decrease in 2015/16 is due to other ending restricted funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	5,842,848.83		
Budget Year (2014-15)	6,932,037.00	18.64%	Yes
1st Subsequent Year (2015-16)	6,938,530.00	0.09%	No
2nd Subsequent Year (2016-17)	6,958,152.00	0.28%	No

Explanation:  
(required if Yes)

The increase in 2014/15 is due to changes in the Contra Costa County Selpa funding model, where all revenue is distributed to districts and payments for services are paid to the COE.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	5,364,684.69		
Budget Year (2014-15)	5,011,033.00	-6.59%	Yes
1st Subsequent Year (2015-16)	4,296,460.00	-14.26%	Yes
2nd Subsequent Year (2016-17)	4,332,565.00	0.84%	No

Explanation:  
(required if Yes)

The decrease in both 2014-15 and 2015-16 is due to one-time expenditures.



**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2013-14)	13,086,864.55		
Budget Year (2014-15)	13,388,196.00	2.30%	Yes
1st Subsequent Year (2015-16)	14,010,860.00	4.65%	No
2nd Subsequent Year (2016-17)	14,026,922.00	0.11%	No

**Explanation:**  
(required if Yes)

The increase in 2014-15 is due to one-time expenditures.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2013-14)	21,311,075.83		
Budget Year (2014-15)	18,984,227.00	-10.92%	Not Met
1st Subsequent Year (2015-16)	18,271,212.00	-3.76%	Met
2nd Subsequent Year (2016-17)	18,075,192.00	-1.07%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2013-14)	18,451,549.24		
Budget Year (2014-15)	18,399,229.00	-0.28%	Met
1st Subsequent Year (2015-16)	18,307,320.00	-0.50%	Met
2nd Subsequent Year (2016-17)	18,359,487.00	0.28%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B  
if NOT met)

Much of the Federal Revenue in 2013/14 was deferred revenue expected to be used up this current year. The District is budgeting conservatively due to Federal Sequestration. The budget will be updated when the grant awards and entitlements are received.

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

The increase in 2013/14 revenue was due to one-time Common Core. The decrease in 2015/16 is due to other ending restricted funding.

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

The increase in 2014/15 is due to changes in the Contra Costa County Selpa funding model, where all revenue is distributed to districts and payments for services are paid to the COE.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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



**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	96,540,951.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	96,540,951.00	965,409.51	2,796,956.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,724,472.20	2,642,445.88	2,923,194.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,131,144.78	931,196.21	2,865,271.72
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.30)	0.00	(0.30)
d. Available Reserves (Lines 1a through 1c)	5,855,616.68	3,573,642.09	5,788,465.42
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	80,638,969.30	88,081,529.28	99,875,386.99
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	80,638,969.30	88,081,529.28	99,875,386.99
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.3%	4.1%	5.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.4%</b>	<b>1.4%</b>	<b>1.9%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	3,720,105.23	52,519,020.32	N/A	Met
Second Prior Year (2012-13)	(3,946,984.29)	61,909,032.54	6.4%	Not Met
First Prior Year (2013-14)	706,455.00	67,534,692.00	N/A	Met
Budget Year (2014-15) (Information only)	1,894,258.00	64,898,171.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

The negative net change in 2012-13 reflects the use of funds for one-time expenses like early retirement incentive and one-time service contracts.

**9. CRITERION: Fund Balance**

**STANDARD:** Budgeted-beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>		District ADA	
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	7,295,653.00	5,374,976.75	26.3%	Not Met
Second Prior Year (2012-13)	6,974,489.00	9,047,610.38	N/A	Met
First Prior Year (2013-14)	4,742,011.75	5,107,010.72	N/A	Met
Budget Year (2014-15) (Information only)	5,819,850.35			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

A miscalculation occurred during the transition of the old financial system into the current financial system for 2011-12. The original budget estimated beginning fund balance for 2011-12 was corrected at First Interim.

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	10,268	10,268	10,268
<b>District's Reserve Standard Percentage Level:</b>	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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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)

	Budget Year (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 MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	96,540,951.00	99,578,983.00	100,675,866.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	0.00	0.00	0.00
4. Reserve Standard Percentage Level	96,540,951.00	99,578,983.00	100,675,866.00
5. Reserve Standard - by Percent (Line B3 times Line B4)	3%	3%	3%
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	2,896,228.53	2,987,369.49	3,020,275.98
7. District's Reserve Standard (Greater of Line B5 or Line B6)	0.00	0.00	0.00
	2,896,228.53	2,987,369.49	3,020,275.98

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,896,229.00	2,969,482.00	3,007,853.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,654,345.35	2,489,557.35	710,447.35
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.60)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,550,573.75	5,459,039.35	3,718,300.35
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.79%	5.48%	3.69%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,896,228.53</b>	<b>2,987,369.49</b>	<b>3,020,275.98</b>
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 - Projected available reserves have met the standard for the budget 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 may impact the budget?

Yes

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

The District has litigation that may impact the funds used to pay for COP's. The District is acting conservatively and has incorporated the annual cost of the COP's into the General Fund Adopted Budget.

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

Yes

1b. If Yes, identify the expenditures:

Costs associated with the implementation of Common Core will be one-time in nature and are incorporated into the General Fund Adopted Budget.

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%  
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers in and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2013-14)	(9,944,508.00)			
Budget Year (2014-15)	(13,139,424.00)	3,194,916.00	32.1%	Not Met
1st Subsequent Year (2015-16)	(16,094,795.00)	2,955,371.00	22.5%	Not Met
2nd Subsequent Year (2016-17)	(17,849,103.00)	1,754,308.00	10.9%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2013-14)				
Budget Year (2014-15)	1,790,000.00	1,790,000.00	New	Not Met
1st Subsequent Year (2015-16)	0.00	(1,790,000.00)	-100.0%	Not Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2013-14)				
Budget Year (2014-15)	4,555,445.00	4,555,445.00	New	Not Met
1st Subsequent Year (2015-16)	3,969,297.00	(586,148.00)	-12.9%	Not Met
2nd Subsequent Year (2016-17)	3,161,172.00	(808,125.00)	-20.4%	Not Met

**1d. Impact of Capital Projects**

Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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)

This is due to the District's accounting of LCFF funds. Supplemental/Concentration funds are being expended in a restricted local resource.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

This was a one-time transfer of funds from Fund 17 to the General Fund for one-time expenditures.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

LCFF transfer to other funds.

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget 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.

<sup>1</sup> 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  (If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list 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
<b>TOTAL:</b>				238,370,294

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget 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)	Budget 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)
<b>Total Annual Payments:</b>	10,777,829	10,927,685	13,528,804	12,674,357
<b>Has total annual payment increased over prior year (2013-14)?</b>		Yes	Yes	Yes

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget 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)

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

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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
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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 annual payments.

**Explanation:**  
(required if Yes)

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**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	776,934	484,591

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	17,168,569.00
b. OPEB unfunded actuarial accrued liability (UAAL)	16,391,635.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Apr 30, 2014

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,981,340.00	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)	1,002,771.00	1,002,771.00	1,002,771.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	882,073.00	942,907.00	1,025,139.00
d. Number of retirees receiving OPEB benefits	90	90	90

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
----

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities  
 a. Accrued liability for self-insurance programs  
 b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions  
 a. Required contribution (funding) for self-insurance programs  
 b. Amount contributed (funded) for self-insurance programs

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

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget 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

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The district is currently in negotiations with PEA for 2014-2017.

**Negotiations Settled**

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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% 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 366,241

	Budget 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**

1. Are costs of H&W benefit changes included in the budget 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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget 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**

- Are any new costs from prior year settlements included in the budget?  
 If Yes, amount of new costs included in the budget and MYPs  
 If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	571,568	581,857	592,040
3. Percent change in step & column over prior year	1.8%	1.8%	1.8%

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

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

	Budget 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	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget 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

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Jun 25, 2014

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

No

If Yes, date of Superintendent and CEO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2017

5. Salary settlement:

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

No

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")

548,403

415,805

391,364

6.0%

4.0%

3.5%

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

Unrestricted and restricted general fund.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	Yes	Yes
2. Total cost of H&W benefits	283,869	283,869	283,869
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**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	767,819	781,256	376,484
3. Percent change in step & column over prior year	1.8%	1.8%	1.8%

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

	Budget 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	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

Additional uniforms provided to employees; cost is \$25,000 per year

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget 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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	No	Yes	Yes
Total cost of salary settlement	470,000	360,431	638,306
% change in salary schedule from prior year (may enter text, such as "Reopener")	6.0%	4.0%	3.5%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	No	Yes	Yes
Total cost of H&W benefits	130,920	130,920	130,920
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year	1.8%	1.8%	1.8%

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

**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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

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

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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 Budget Criteria and Standards Review**



# **APPENDIX 1 BUDGET CALENDAR**

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

**2014**

<b>Date</b>	<b>Description</b>	<b>Responsibility</b>
<b>FISCAL YEAR 2012-13</b>		
January 4-8	Review enrollment projections to prepare Second Interim	Deputy Superintendent, Finance Director
January 4-31	Update budgets	Finance Director
January 5-15	Governors Budget	Business Services
January 12-20	Governors Budget Workshop/review	Cabinet, Finance Director
January 12-21	Convene Budget Sub-committee	
January 12	Receive Audit Report	Board of Education
January 31	Release preliminary enrollment projections for FY 2013-14	Deputy Superintendent, Finance Director
February 1-10	Project Staffing and Budget Assumptions	Cabinet, Finance Director
February 26	Approve particular kind of service needs	Board of Education
February 28	Complete entries for second interim report	Finance Director
March 12	Second Interim Report approved	Board of Education
March 15	Second Interim Report sent to the county for approval	Finance Director
March 15	Issue notices for non-elect certificated positions	Human resources
March 26	Update Budget to Board	Deputy Superintendent
March 31	Allocation worksheets sent to sites and departments due April 30	Finance Director
April 15-28	Staffing allocations to sites	Assistant Superintendent of Human Resources, Deputy Superintendent, Finance Director
April 30	Deadline for sites to return budget worksheets	Administrators, Directors, Managers
May 1-15	Governor's May revise	Deputy Superintendent, Finance Director
May 19	Update on Governors May revise	Board of Education
May 1-31	Data entry of budget information into Finance System	Finance Director
June 4	Public Hearing-LCAP and Budget	Board of Education
June 1-15	Draft budget prepared and revised	Cabinet, Finance Director
June 25	Budget Adoption	Board of Education
<b>FISCAL YEAR 2013-14</b>		
July through August	Close Books for Fiscal Year 2012-13	Business Services
August 13	2013-14 Revised Budget approved	Board of Education
September 10	Unaudited Actuals presented to the Board	Finance Director
September 15	Unaudited Actuals sent to county office of education for review	Finance Director
September 1-30	Review and Revise all categorically funded projects	Business Services
October 1-31	Work on First Interim Budget Report	Business Services
November 1-30	Update information on budget assumptions	Business Services
November 1-30	Prepare First Interim Budget Report	Finance Director
December 10	Approve First Interim Budget Report	Board of Education
December 14	First Interim Budget Report send to county office of education for review	Finance Director

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

**2014**

<b>Date</b>	<b>Description</b>	<b>Responsibility</b>
January 4-8	Review enrollment projections to prepare Second Interim	Deputy Superintendent, Finance Director
January 4-31	Update budgets	Finance Director
January 5-15	Governors Budget	Business Services
January 12-20	Governors Budget Workshop/review	Cabinet, Finance Director
January 12-21	Convene Budget Sub-committee	
January 15	Receive Audit Report	Board of Education
January 31	Release preliminary enrollment projections for FY 2014-15	Deputy Superintendent, Finance Director
February 1-10	Project Staffing and Budget Assumptions	Cabinet, Finance Director
February 18	Approve particular kind of service needs	Board of Education
February 28	Complete entries for second interim report	Finance Director
March 11	Second Interim Report approved	Board of Education
March 15	Second Interim Report sent to the county for approval	Finance Director
March 15	Issue notices for non-elect certificated positions	Human resources
March 25	Update Budget to Board	Deputy Superintendent
March 31	Allocation worksheets sent to sites and departments due April 30	Finance Director
April 9	Budget study session	Board of Education
April 15-28	Staffing allocations to sites	Assistant Superintendent of Human Resources, Deputy Superintendent, Finance Director
April 30	Deadline for sites to return budget worksheets	Administrators, Directors, Managers
May 1-15	Governor's May revise	Deputy Superintendent, Finance Director
May 21	Update on Governors May revise	Board of Education
May 1-31	Data entry of budget information into Finance System	Finance Director
June 3	Public Hearing-LCAP and Budget	Board of Education
June 1-15	Draft budget prepared and revised	Cabinet, Finance Director
June 24	Budget Adoption	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.





PITTSBURG UNIFIED SCHOOL DISTRICT

# **APPENDIX 3**

# **GLOSSARY OF**

# **TERMS**

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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**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

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**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

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**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 of 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 15<sup>th</sup> 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

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**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 (COFPHE):** 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

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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

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**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

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**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 date 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

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**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.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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

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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).

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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 merchandize sold or services rendered to the purchaser.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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, 1972 .....Instituted 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, 1977 .....Allowed reimbursement for costs resulting from state mandates.

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

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

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

SB 813, 1983.....Superceded 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.



# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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.



# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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.

# Glossary of Terms

## PITTSBURG UNIFIED SCHOOL DISTRICT

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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.