

# **CENTER JOINT UNIFIED SCHOOL DISTRICT**

[www.centerusd.k12.ca.us](http://www.centerusd.k12.ca.us)

*Students will realize their dreams by developing communication skills, reasoning, integrity, and motivation through academic excellence, a well-rounded education, and being active citizens of our diverse community.*

## **BOARD OF TRUSTEES REGULAR MEETING**

**➡ District Board Room, Room 503  
Wilson C. Riles Middle School  
4747 PFE Road, Roseville, CA 95747**

***Wednesday, December 17, 2014 - 6:00 p.m.***

### **STATUS**

- I. CALL TO ORDER & ROLL CALL - 5:00 p.m.**
- II. ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION**
  - 1. Student Expulsions/Readmissions (G.C. §54962)
  - 2. Conference with Labor Negotiator, David Grimes, Re: CSEA and CUTA (G.C. §54957.6)
- III. PUBLIC COMMENTS REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION**
- IV. CLOSED SESSION - 5:00 p.m.**
- V. OPEN SESSION - CALL TO ORDER - 6:00 p.m.**
- VI. FLAG SALUTE**
- VII. ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION** Info/Action
- VIII. ADOPTION OF AGENDA** Action
- IX. DECLARATION OF ELECTION RESULTS - Mr. Hunt**
- X. ADMINISTRATION OF OATHS OF OFFICE - Scott Loehr**

*Note: If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Superintendent's Office at (916) 338-6409 at least 48 hours before the scheduled Board meeting. [Government Code §54954.2] [Americans with Disabilities Act of 1990, §202.]*

**NOTICE:** The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the schedule meeting, can be viewed at Center Joint Unified School District, Superintendent's Office, located at 8408 Watt Avenue, Antelope, CA. For more information please call 916-338-6409.

**XI. STUDENT BOARD REPRESENTATIVE REPORTS (3 minutes each)**

Info

1. Center High School - Michelle Vu
2. McClellan High School - Cassandra Bird / Khalil Haq
3. Antelope View Charter & Global Youth Charter Schools - Paloma Lopez

**XII. ORGANIZATION REPORTS (3 minutes each)**

Info

1. CUTA - Heather Woods, President
2. CSEA - Marie Huggins, President

**XIII. COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA**Public  
Comments  
Invited

*Anyone may address the Board regarding any item that is within the Board's subject matter jurisdiction. However, the Board may not discuss or take action on any item which is not on this agenda except as authorized by Government Code Section 5495.2. A speaker shall be limited to 3 minutes (Board Policy 9323). All public comments on items listed on this agenda will be heard at the time the Board is discussing that item.*

**XIV. BOARD / SUPERINTENDENT REPORTS (10 minutes)**

Info

**XV. CONSENT AGENDA (5 minutes)**

Action

*NOTE: The Board will be asked to approve all of the following items by a single vote, unless any member of the Board asks that an item be removed from the consent agenda and considered and discussed separately.*

- |                  |     |  |
|------------------|-----|--|
| Governance       | 1.  | Approve Adoption of Minutes from November 19, 2014 Regular Meeting   |
| Personnel        | 2.  | Approve Classified Personnel Transactions  |
| ↓                | 3.  | Approve Certificated Personnel Transactions  |
| ↓                | 4.  | Approve 2015 Health & Welfare Benefits - Certificated Management and Confidential/Classified Management Groups   |
| Curr & Instr     | 5.  | Ratify Reliance Communications (School Messenger) Renewal  |
| ↓                | 6.  | Approve California High School Exit Exam (CAHSEE) Waiver Request - CHS   |
| ↓                | 7.  | Approve Field Trip: 6 <sup>th</sup> Grade Classes to Sly Park Environment Education Center - Spinelli  |
| ↓                | 8.  | Approve Single Plan for Student Achievement - North Country  |
| ↓                | 9.  | Approve Single Plan for Student Achievement - Dudley   |
| ↓                | 10. | Approve Single Plan for Student Achievement - Spinelli   |
| ↓                | 11. | Approve Single Plan for Student Achievement - Oak Hill   |
| ↓                | 12. | Approve Single Plan for Student Achievement - Riles  |
| ↓                | 13. | Approve Professional Services Agreement: Creative Spirit (for Spinelli & Oak Hill)   |
| Facilities & Op. | 14. | Approve Amendment 1 to CCTR-4186, Local Agreement for Child Development Services   |
| ↓                | 15. | Approve Disposal of Surplus Equipment:<br>85 GMC 7000, VIN #1GDL7D1B3FV508924<br>Safety Kleen Parts Washer<br>Coats Tire Mounter<br>Coats 700 Wheel Balancer<br>FMC Wheel Balancer<br>Miller Wire Feed Welder<br>AMMCO Brake Rotor Lathe<br>CoolTech 75700 Cool X Changer<br>Powermatic Drill Press<br>Rockwell Jigsaw<br>JRI Parts Washer<br>Rotary 9000 lb. Lift<br>Bend Pak 12,000 lb. Lift |

- Business 16. Approve Payroll Orders: July 2014 - November 2014  
↓ 17. Approve Supplemental Agenda (Vendor Warrants): November 2014

**XVI. BUSINESS**

- Governance A. **Annual Organizational Meeting for Governing Board** Action  
Education Code §3513 requires governing boards to conduct an annual organizational meeting. At this time, the Board will: 1) elect the Board President; 2) elect a Clerk of the Board; 3) appoint a Board Representative to the County School Boards Association; 4) establish the time, place and frequency of regular meetings of the Board.

**RECESS:** At this time, the President of the Board will recess the regular meeting of the Center Joint Unified Board of Trustees to convene the Organizational Meeting of the Board of Directors of the CJUSD Financing Corporation.

- ↓ B. **First Reading: Board Policies/Regulations/Exhibits** Action  
BP/AR/E 6162.1 - Instructional Services and Resources  
(BP/AR/E revised)  
Recommendation of changes from McClellan High School regarding use of films, videos, and television for student viewing.
- ↓ C. **Audit Report for Fiscal Year 2013/14** Action  
Each year the Governing Board must review and accept the prior year's audit report at a public meeting.
- ↓ D. **First Interim Report for Fiscal Year 2014/15** Action  
Jeanne Bess, Director of Fiscal Services, will present the First Interim Report for July 1, 2014 through October 31, 2014. This report is based On all known budget guidelines set forth by the Fiscal Crisis & Management Assistance Team, School Services of California and the adopted State budget.

**XVII. ADVANCE PLANNING**

Info

- a. *Future Meeting Dates:*  
i. *Regular Meeting: Wednesday, January 21, 2015 @ 6:00 p.m. - District Board Room - Room 503, located at Riles Middle School, 4747 PFE Road, Roseville, CA 95747*  
b. *Suggested Agenda Items:*

**XVIII. CONTINUATION OF CLOSED SESSION (Item IV)**

Action

**XIX. ADJOURNMENT**

Action

# *Center Joint Unified School District*

<b>AGENDA REQUEST FOR:</b>	
Dept./Site: Superintendent's Office	Action Item <input checked="" type="checkbox"/> X
To: Board of Trustees	Information Item <input type="checkbox"/>
Date: December 17, 2014	#Attached Pages <input type="checkbox"/>
From: Scott A. Loehr, Superintendent	
Principal's Initials: _____	

**SUBJECT: Adoption of Minutes**

The minutes from the following meeting are being presented:

November 19, 2014 Regular Meeting

**RECOMMENDATION:** The CJUSD Board of Trustees approve the presented minutes.

**CONSENT AGENDA**



# CENTER JOINT UNIFIED SCHOOL DISTRICT

## BOARD OF TRUSTEES REGULAR MEETING

District Board Room, Room 503  
Wilson C. Riles Middle School  
4747 PFE Road, Roseville, CA 95747

Wednesday, November 19, 2014

### MINUTES

**OPEN SESSION - CALL TO ORDER** - President Hunt called the meeting to order at 5:30 p.m.

**ROLL CALL -** Trustees Present: Mrs. Anderson, Mr. Hunt, Mrs. Pope, Mr. Wilson

Trustees Absent: Mrs. Kelley

Administrators Present: Scott Loehr, Superintendent  
Craig Deason, Assist. Supt., Operations & Facilities  
Jeanne Bess, Director of Fiscal Services  
David Grimes, Director of Personnel/Student Services

### ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION

1. Student Expulsions/Readmissions (G.C. §54962)
2. Conference with Labor Negotiator, David Grimes, Re: CSEA and CUTA (G.C. §54957.6)
3. Public Employee Performance Evaluation (Certificated) Superintendent (G.C. §54957)

### PUBLIC COMMENTS REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION

**CLOSED SESSION - 5:30 p.m.**

**OPEN SESSION - CALL TO ORDER – 6:04 p.m.**

**FLAG SALUTE** - led by Trustee Donald Wilson

**ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION** – the Board met in Closed Session and no action was taken. During open session the Board voted on the following item:

1. Student Expulsion 14-15.02 – Recommendation approved.  
**Motion:** Wilson                      **Ayes:** Anderson, Hunt, Pope, Wilson  
**Second:** Anderson                  **Noes:** None  
**Absent:** Kelley

**ADOPTION OF AGENDA** - There was a motion to approve the adoption of the agenda as amended: pull Consent Agenda Item 7 for separate consideration

**Motion:** Pope                      **Ayes:** Anderson, Hunt, Pope, Wilson  
**Second:** Wilson                  **Noes:** None  
**Absent:** Kelley

### **STUDENT BOARD REPRESENTATIVE REPORTS**

1. Center High School - Michelle Vu
  - held the Canned Food Drive this week.
  - the Blood Drive had 117 registered donors, but only collected from 86 out of those 117.
  - Student Council is doing Dear Santa this year. They will choose 3 families and will collect money and donations of presents for those families.
  - they are doing Operation Santa, where they go to Dudley and Spinelli to spend time with those students and do arts and crafts with them.
2. McClellan High School - Cassandra Bird was not available to report
3. Antelope View Charter & Global Youth Charter Schools - Paloma Lopez
  - Trunk or Treat was held on October 24th and went really well.
  - the school had a dance on October 24<sup>th</sup>.
  - there was a PTC meeting to start preparing for the WASC visit in March.
  - had a Taco Night fundraiser, raising about \$400 for the basketball team.
  - December 10<sup>th</sup> is the Santa Drive Thru.
  - they are preparing for finals week December 16-18 & that Friday will be a school potluck.
  - thanking Mr. Dobson for updating the school website.

### **ORGANIZATION REPORTS**

1. CUTA - Heather Woods, President, noted that many of the elementary sites had a Canned Food Drive. North Country held a Leader in Me event, with student lead conferences. North Country also has a Garden Club which is partnered with Orchard Supply & Hardware. Oak Hill is enjoying their collaboration time. They also have Author Day tomorrow; Ashley Woolfe will be there. Tonight is Oak Hill's Skate Night and Dudley will have an Anti-Bullying Night. Spinelli is continuing to work toward their Sly Park trip to make sure it happens in February. They are looking for donations to make sure everyone is able to go. Spinelli is enjoying CPM and the new math training. Dudley's Movie Night was a huge success. They also had their 1<sup>st</sup> Grade Parent Night. They had backdrops from each class and the parents had the opportunity to have a professional photographer to take professional photos of the family for \$10 or bring your camera and take their own pictures in front of the backdrop. Wilson C. Riles had a successful PTA Skate Night. They have an Anti-Bullying training going on. Tomorrow night is the Craft Fair. Mrs. Woods also noted that CUTA has Negotiations tomorrow.
2. CSEA - Marie Huggins, President, noted that they had negotiations today. She said that the second round of nominations for officers (VP, Treasurer & Chief Job Steward) were last night and the elections will be held in December. Mrs. Huggins noted that there has been a member recognition program through CSEA throughout the year. She informed the Board that they found out after negotiations that their Labor Rep for the last 6 years, Rod Gaulman, will no longer be with them. Lyndsey Jones will now be their Rep. They will still continue to negotiate salaries and proposals for the new year. She is looking forward to the holiday break and wished everyone a Happy Thanksgiving.

### **REPORTS/PRESENTATIONS**

1. **SMUD High School Energy Audit Program Presentation** - Craig Deason, Assistant Superintendent of Operations and Facilities introduced Marina, Emily, Krista, Emily, Derrick & Michelle. The students talked about their training and the objectives of the audit. They discussed the indoor lighting, exterior lighting, tools used to measure the light, their observations and recommendations. They also audited the HVAC – Heating and Cooling and water heater. They discussed their observations and recommendations for these as well. The students explained what building envelopes are and how they effect the temperature in the classrooms. They also discussed plug loads. There was a recommendation of getting smart power strips and VendingMisers, do an energy sweep before

**REPORTS/PRESENTATIONS (continued)**

the breaks and get new appliances that say Energy Star. There was also a recommendation that the district have conservation guidelines. The students thanked SMUD, the Strategic Energy Team, Mr. Deason for coming out to help them during the summer, and Ms. Clark for being their advisor. Mr. Deason thanked the students for their presentation.

**COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA – none**

**BOARD/SUPERINTENDENT REPORTS**

**Mrs. Kelley** – not available to report

**Mr. Wilson**

- went to Mars on a field trip with Oak Hill.
- went to the Riles Skate Night.

**Mrs. Anderson**

- is looking forward to seeing the play at CHS on Friday night.
- noted that the SMUD presentation was fantastic.
- wished a Happy Thanksgiving to all.

**Mrs. Pope**

- thanked the SMUD committee for their report; they did an amazing job.
- attended the budget 101 meeting; thanked Ms. Bess for her time.
- congratulated CHS Cross Country JV and Varsity boys made it to subsections; football made it to the playoffs; volleyball also made the playoffs
- missed the Harvest Festival at North Country, but did attend Oak Hill's.
- attended Oak Hill's Science Night and Book Fair.
- wished everyone a Happy Thanksgiving.

**Mr. Loehr**

- thanked the SMUD students for their presentation
- thanked everyone for the work they are doing
- noted that today he was a judge at the McClellan High Talent Show
- acknowledged Mr. Farrell's efforts for training staff in the district
- wished everyone a Happy Thanksgiving

**Mr. Hunt** – had nothing to report

Trustee Anderson added that she is amazed at the politeness of the students at the games.

**CONSENT AGENDA**

1. Approved Adoption of Minutes from October 15, 2014 Regular Meeting
2. Approved Adoption of Minutes from November 5, 2014 Special Meeting
3. Approved Adoption of Minutes from November 5, 2014 Additional Special Meeting
4. Approved Classified Personnel Transactions
5. Approved Certificated Personnel Transactions
6. Approved Revised Substitute Salary Schedule
7. *This item was pulled for separate consideration.*
8. Approved Agreement Between the District and CUTA for 2015 Certificated Health and Welfare Benefits

**CONSENT AGENDA (continued)**

9. Approved Agreement Between the District and CSEA Local #610 for 2015 Classified Health and Welfare Benefits
10. Approved CSEA New Article - Discipline or Permanent Employees - for Inclusion in the Parties' Collective Bargaining Agreement
11. Approved CSEA New Article - Reclassification - for Inclusion in the Parties' Collective Bargaining Agreement
12. Ratified Sutter County Superintendent of Schools Medi-Cal Administrative Claiming Agreement
13. Approved Field Trip: Oak Hill 6<sup>th</sup> Grade to Alliance Redwoods Science Camp
14. Ratified Field Trip: CHS Football Team's Attendance at University of Nevada, Reno Football Game
15. Approved Memorandum of Understanding with Accuracy & Integrity Advisors. Inc. (formerly Practi-Cal)
16. Approved Memorandum of Understanding Agreement #4 CJUSD-BPP with Sacramento County Office of Education in Regards to the Student Mental Health Wellness Education and Training Bullying Prevention Program
17. Approved the Fourth Amendment to Agreement for the Purchase and Sale of Real Property and Escrow Instructions
18. Approved Payroll Orders: July 2014 - October 2014
19. Approved Supplemental Agenda (Vendor Warrants): October 2014

**Motion:** Wilson  
**Second:** Pope

**Ayes:** Anderson, Hunt, Pope, Wilson  
**Noes:** None  
**Absent:** Kelley

**CONSENT AGENDA ITEMS PULLED FOR SEPARATE CONSIDERATION**

7. Approved Revised Appendix B of the Collective Bargaining Agreement with CUTA - Stipend and Hourly Rates

Trustee Wilson asked what had happened since this was brought forward last spring and voted on. Mr. Loehr noted that the groups got together and came up with the proposal that is in front of the Board. It went before the teachers for ratification in October. At the time the Board last met there was nothing to report. Trustee Wilson noted that in the beginning there was a disagreement. He noted that there are some sports that subsidize other sports. He also noted that there are some that charge admission and they help defray costs for other sports. Trustee Wilson also said that all sports are not equal; some sports make other sports possible. Trustee Anderson noted that there are sports that serve 400 kids and others that only serve 3. Trustee Wilson inquired on the process. Mr. Loehr noted that they took the direction from the Board to go back to the table and re-look at the items that were brought up. As a result of negotiations, this is what they have before them. Trustee Anderson asked who had the consensus on the agreement. Sherry Edgar, teacher at CHS, thanked the Board for approving the coaching salary schedule, Trustee Wilson for following through on what you said, and thanked for the increase that the athletic coaches and some of the extracurricular advisors received. She noted that the initial stipend schedule was made on a tier schedule based on many different factors like the length of the season, the number of competitions, number of students involved, and the number of hours a coach works. She noted that the stipends had not been brought forward in 12 years. She noted that since they talked to the Board in May, they did meet with the contract team. CUTA let them submit a salary schedule that they felt was appropriate. She worked with Digol J'Beily on a proposal; another person also submitted a proposal. There was never a consensus and neither of those proposals was brought forward. She would like them to revisit this again, but with more coaches. There was no one advocating for the coaches; there are coaches that work more hours, have more competitions, have more students, have more overhead, and run more fundraisers. There should be representations of all levels. Trustee Hunt asked for clarification with Heather Woods if this was pulled

**CONSENT AGENDA ITEMS PULLED FOR SEPARATE CONSIDERATION (continued)**

from last year or if this was a new item for this year. Mrs. Woods noted that they can pull any item at anytime for review. Trustee Hunt noted that he felt that Mrs. Edgar was asking them to get involved with CUTA and the workings of how the teachers are coming into agreement on this. He felt they were being pulled into something they have no right in getting into, which is the way that the Union operates within itself. Mr. Loehr noted that the last time they came before the Board there were several concerns and many of those have been resolved except the tiered system. Sherry noted that the tiered system supports the coaches that have more competitions, and run snackbars and additional fundraisers to support their programs. Varsity coaches have a lot of pressure because you are overseeing the other coaches; you are responsible for the 3 teams and the coaches. She noted that they were just notified on Monday that it was coming for a vote. Trustee Hunt noted that it was a CUTA issue on how they communicate. Trustee Anderson stated that it is a fairness issue within the district. Mr. Loehr noted that we are dealing with a contractual process; its borderline that we are almost negotiating away from the table. He also advised that the Board look at this proposal and approve it because it corrects some things that were glaring before. He noted that it is very valid what she is saying, but CUTA went through the process. Trustee Hunt thanked her for bringing this up; otherwise, they would go on their merry way and think that everything is hunky-dory. Trustee Anderson noted that elementary teachers who vote on it have no idea what the high school coaches do. Mr. Loehr noted that you do have to work through the union process because it is the contract. The Board would probably be open to it coming up again. Mr. Loehr asked her to check with the union if they are open to it coming up again. Trustee Wilson asked if there are more on-campus coaches now. Trustee Pope asked how many coaches there are at CHS. Trustee Anderson asked that if there was a motion to table vote to turn it down, would that allow more time for them to go do whatever they need to go do. Mr. Loehr recommended that they approve what is being presented tonight. How they vote does not effect whether or not CUTA brings it back to negotiate. Trustee Wilson asked if it would be better to hold off on this. Mr. Loehr noted that it would be better to accept the advancement made.

There was a motion to approve this item.

**Motion:** Wilson

**Second:** Pope

**Ayes:** Anderson, Hunt, Pope, Wilson

**Noes:** None

**Absent:** Kelley

There was a motion to go back into Closed Session after the meeting.

**Motion:** Anderson

**Second:** Wilson

**Ayes:** Anderson, Pope, Wilson

**Noes:** Hunt

**Absent:** Kelley

**BUSINESS**

**A. APPROVED - Schedule Annual Organizational Meeting of the Board**

There was a motion to hold this meeting on December 17, 2014.

**Motion:** Wilson

**Second:** Pope

**Ayes:** Anderson, Hunt, Pope, Wilson

**Noes:** None

**Absent:** Kelley

**B. TABLED - CSBA Delegate Assembly Nominations**

**Motion:** Wilson  
**Second:** Pope

**Ayes:** Anderson, Hunt, Pope, Wilson  
**Noes:** None  
**Absent:** Kelley

**C. APPROVED - Second Reading: Board Policies/Regulations/Exhibits**

BP	0200	Goals for the School District
BP/AR	3260	Fees and Charges
BP	3280	Sale or Lease of District-Owned Real Property
AR	3460	Financial Reports and Accountability
BP	3513.3	Tobacco-Free Schools
E	4112.9/4212.9/4312.9	Employee Notifications
AR	4117.14/4317.14	Postretirement Employment
AR	4117.7/4317.7	Employment Status Reports
BP	5131.62	Tobacco
BP/AR	5144	Discipline
BP/AR	5144.1	Suspension and Expulsion/Due Process
E	5145.6	Parental Notifications
BP	6141.5	Advanced Placement
BP	6142.92	Mathematics Instruction
BP/AR	6151	Class Size
BP	6162.5	Student Assessment
BP	6162.54	Test Integrity/Test Preparation
BP/AR	6184	Continuation Education
BB	9324	Minutes and Recordings
AR/E	1312.4	Williams Uniform Complaint Procedures
BP	1330	Use of School Facilities
BP/AR	4112.2	Certification
BP/AR	4112.21	Interns
BP/AR	4115	Evaluation/Supervision
BP	4117.3	Personnel Reduction
BP	4131.1	Beginning Teacher Support/Induction
BP/AR	4131.1	Teacher Support and Guidance
BP/AR	4138	Mentor Teachers
BP	4315	Evaluation/Supervision
BP	4315.1	Staff Evaluating Teachers
E	4319.21	Professional Standards
BP	5147	Dropout Prevention
BP	5149	At-Risk Students
AR	6146.2	Certificate of Proficiency/High School Equivalency
BP/AR	6172	Gifted and Talented Student Program
E	9323.2	Actions by the Board
AR	3554	Other Food Sales
AR	4112.42/4212.42/4312.42	Drug and Alcohol Testing for School Bus Drivers
BP	6142.94	History-Social Science Instruction
AR	6159.4	Behavioral Interventions for Special Education Students
BB	9223	Filling Vacancies
BB	9230	Orientation
BP/AR/E	5131.2	Bullying Prevention

**Motion:** Anderson  
**Second:** Pope

**Ayes:** Anderson, Hunt, Pope  
**Noes:** Wilson  
**Absent:** Kelley

**ADVANCE PLANNING**

- a. *Future Meeting Dates:*
  - i. *Regular Meeting: Wednesday, December 17, 2014 @ 6:00 p.m. - District Board Room - Room 503, located at Riles Middle School, 4747 PFE Road, Roseville, CA 95747*
- b. *Suggested Agenda Items:*

**RETURN TO CLOSED SESSION – 7:16pm**

**RETURN TO OPEN SESSION - 7:33 pm**

**ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION** – the Board met in Closed Session and no action was taken.

**ADJOURNMENT – 7:33 p.m.**

**Motion:** Wilson  
**Second:** Pope

**Ayes:** Anderson, Hunt, Pope, Wilson  
**Noes:** None  
**Absent:** Kelley

Respectfully submitted,

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Scott A. Loehr, Superintendent  
Secretary to the Board of Trustees

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Kelly Kelley, Clerk  
Board of Trustees

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Adoption Date

# Center Joint Unified School District

**AGENDA REQUEST FOR:**

<b>Dept./Site:</b>	<b>Personnel Department</b>	<b>Action Item</b>	<b><u>X</u></b>
<b>Date:</b>	<b>December 17, 2014</b>	<b>Information Item</b>	<b>-</b>
<b>To:</b>	<b>Board of Trustees</b>	<b># Attached Pages</b>	<b><u>1</u></b>
<b>From:</b>	<b>David Grimes, Director of Personnel and Student Services</b>		

**Subject: Classified Personnel Transactions**

**New Hires**

Patrick Cahill, Transportation Supervisor/Trainer, District Office  
 Petronila Juralbal, Instructional Assistant, North Country Elementary School  
 Alexander Taylor, Instructional Specialist/PH, Spinelli Elementary School  
 Kitty Titterington, Instructional Assistant, Dudley Elementary School

**Release from Probation**

Horace Montgomery Jr., McClellan High School

**Resignations**

Monikah Fierro, Cafeteria Worker, Center High School  
 Yvonne Lewis, Cafeteria Worker, Global Youth High School  
 Isabella Maranon, Transportation Supervisor/Trainer, District Office

**Recommendation: Approve Classified Personnel Transactions as Submitted**

**CONSENT AGENDA**



### **New Hires**

Patrick Cahill has been hired as Transportation Supervisor/Trainer, District Office, effective December 8, 2014.

Petronila Juralbal has been hired as an Instructional Assistant, North Country Elementary School, effective January 5, 2015.

Alexander Taylor has been hired as an Instructional Specialist/PH, Spinelli Elementary School, effective November 10, 2014.

Kitty Titterington has been hired as an Instructional Assistant, Dudley Elementary School, effective December 1, 2014.

### **Release from Probation**

Horace Montgomery Jr. has been released from Probation, McClellan High School, effective end of day on December 9, 2014.

### **Resignations**


Monikah Fierro has resigned from her position as Cafeteria Worker, Center High School, effective end of day on December 2, 2014.

Yvonne Lewis has resigned from her position as Cafeteria Worker, Global Youth High School, effective end of day on December 3, 2014.

Isabella Maranon has resigned from her position as Transportation Supervisor/Trainer, District Office, effective end of day on December 5, 2014.

# Center Joint Unified School District

**AGENDA REQUEST FOR:**

<b>Dept./Site:</b>	<b>Personnel Department</b>	<b>Action Item</b>	<b><u>X</u></b>
<b>Date:</b>	<b>December 17, 2014</b>	<b>Information Item</b>	<b><u>-</u></b>
<b>To:</b>	<b>Board of Trustees</b>	<b># Attached Pages</b>	<b><u>1</u></b>
<b>From:</b>	 <b>David Grimes, Director of Personnel and Student Services</b>		

**Subject: Certificated Personnel Transactions**

**New Hire**

Larry Davenport, Center High School

**Resignation**

Brian Brown, Spinelli Elementary School

**Recommendation: Approve Certificated Personnel Transactions as Submitted**

**CONSENT AGENDA**

**New Hire**

Larry Davenport has been hired as a temporary Career Technical Education Teacher, Center High School, effective January 5, 2015.

**Resignation**

Brian Brown has resigned from his position as Special Education Teacher, Spinelli Elementary School, effective end of day on December 2, 2014.

AGENDA ITEM # XV-4

# *Center Unified School District*

**AGENDA REQUEST FOR:**

**Dept./Site:** Personnel Department

**Date:** December 17, 2014

**To:** Board of Trustees

**From:** David Grimes, Director of Personnel/Student Services

**Action Item** X

**Information Item**

**# Attached Pages** 4

**SUBJECT:** 2015 HEALTH & WELFARE BENEFITS

Center Joint Unified School District, Certificated Management and Confidential/Classified Management Groups have agreed upon the attached Health & Welfare Benefits Packages to be effective January 1, 2015:

**RECOMMENDATION:** Approve Health and Welfare Benefits Packages

AGENDA ITEM # XV-4

CONSENT AGENDA

**WHA - current HMO plan**

WHA - HDHP

### Kaiser - current HMO plan

## Kaiser HDHP

	Premium for 2014	Dist Pd Amt for 2014	Employee Pd Amt for 2014	Premium for 2015	Increase Per Employee	Dist Pd Amt for 2015	Employee Pd Amt for 2015	# employees Per Plan	District Total Savings
Single Other	435.85	395.97	39.88	435.85	(26.05)	422.02	13.83	0	-
2 Party Other	915.28	811.51	103.77	915.28	(56.67)	868.18	47.10	0	-
Family Other	1,307.54	1,159.32	148.22	1,307.54	(80.90)	1,240.22	67.32	3	242.70
								<b>Grand Total</b>	<b>145.05</b>

**Delta Dental PPO - Incentive**

	Premium for 2014	Premium for 2015	Inc/Dec Per Month	# employees Per Plan	Total Cost Per Plan
Composite	146.37	144.17	(2.20)	12	(26.40)

-

**Delta Dental PPO - Classified**

	Premium for 2014	Premium for 2015	Inc/Dec Per Month	# employees Per Plan	Total Cost Per Plan
Composite	108.94	107.31	(1.63)	0	-

-

**Delta Dental PPO - Certificated**

	Premium for 2014	Premium for 2015	Inc/Dec Per Month	# employees Per Plan	Total Cost Per Plan
Composite	124.39	124.46	0.07	0	-
				Per Month	(26.40)

**VSP**

	Premium for 2014	Premium for 2015	Inc/Dec Per Month	# employees Per Plan	Total Cost Per Plan
Composite	23.95	26.35	2.40	10	24.00
				Per Month	24.00

**WHA - current HMO plan**

WHA - HDHP

### Kaiser - current HMO plan

## Kaiser HDHP

[illegible]

**Delta Dental PPO - Incentive**

	Premium for 2014	Premium for 2015	District Inc/Dec Per Month	# employees Per Plan	Total Cost Per Plan
Composite	146.37	144.17	(2.20)	23	(50.60)

-

**Delta Dental PPO - Classified**

	Premium for 2014	Premium for 2015	District Inc/Dec Per Month	# employees Per Plan	Total Cost Per Plan
Composite	108.94	107.31	(1.63)	0	-

-

**Delta Dental PPO - Certificated**

	Premium for 2014	Premium for 2015	District Inc/Dec Per Month	# employees Per Plan	Total Cost Per Plan
Composite	124.39	124.46	0.07	1	0.07

Per Month (50.53)

**VSP**

	Premium for 2014	Premium for 2015	District Inc/Dec Per Month	# employees Per Plan	Total Cost Per Plan
Composite	23.95	26.35	2.40	10	24.00

Per Month 24.00



## *Center Joint Unified School District*

### AGENDA REQUEST FOR:

Dept./Site: Instructional Services

Date: December 17, 2014

To: Board of Trustees

From: Scott A. Loehr  
Superintendent  
Initials: S.L.

Action Item X

Information Item

# Attached Pages

**SUBJECT:** Reliance Communications (School Messenger)

Please ratify the renewal of Reliance Communications – School Messenger Complete 12 month Unlimited Notification Service to be used in Center Joint Unified School District during the 2014/15 fiscal year.

Reliance Communications helps schools and school districts enhance communication among parents, students, teachers and administrators.

**RECOMMENDATION:**

CJUSD Board of Trustees to ratify Reliance Communications – School Messenger

**CONSENT AGENDA**

# Center Unified School District

## AGENDA REQUEST FOR:

Dept./Site: Center High School

Date: November 12, 2014

To: CUSD Board of Trustees

From: Mike Jordan

Principal's Initials MOJ

Action Item X

Information Item       

# Attached Pages 6

## SUBJECT: CALIFORNIA HIGH SCHOOL EXIT EXAM (CAHSEE) WAIVER REQUEST

Mike Jordan, Center High School Principal, is requesting approval for the six (6) attached CAHSEE Waiver Requests.

Students 20948, 40599, 17797, 37873, 15898, and 24505 have taken one or both parts of the CAHSEE with a modification, and have received the equivalent of a passing score, thereby making them eligible for the waiver process. At the request of their parents, Mr. Jordan is submitting this Waiver Request to the Board. Mr. Jordan certifies that these students have met all of the conditions specified in Section 60851 (c) of the Education Code.

The attached Waiver Forms must be signed by the Board President and the appropriate Board action (waiver approved / waiver denied) must be checked. Once completed, the original forms must be returned to Center High School's Testing Coordinator, Ann Neal.

### RECOMMENDATION:

Approve CAHSEE Waivers for students with identified learning disabilities.

CONSENT AGENDA

XV-6

**Students who take one or both parts of the California High School Exit Exam (CAHSEE) with a modification and have received the equivalent of a passing score are eligible for the waiver request process. At the request of the parent, the school principal will submit to the local school governing board a waiver request. For the local board to waive the CAHSEE requirement the principal must certify that the student has met all of the conditions specified in section 60851(c) of the Education Code.**

**Board President** \_\_\_\_\_

# CALIFORNIA HIGH SCHOOL EXIT EXAM WAIVER REQUEST FOR STUDENTS WITH A DISABILITY

Students who take one or both parts of the California High School Exit Exam (CAHSEE) with a modification and have received the equivalent of a passing score are eligible for the waiver request process. At the request of the parent, the school principal will submit to the local school governing board a waiver request. For the local board to waive the CAHSEE requirement the principal must certify that the student has met all of the conditions specified in section 60851(c) of the Education Code.

**STUDENT NAME**

STUDENT NUMBER 40599

**Modification used on:**

           ELA Test

✓ **Math Test**

**I certify that the student above has met the following requirements and is eligible to receive a California High School Exit Exam waiver.**

1. The student has an individualized education program or a 504 plan in place that requires modifications be provided to the pupil when taking the CAHSEE.
2. The student has sufficient high school level course work either satisfactorily completed or in progress to have attained the skills and knowledge needed to pass the CAHSEE.
3. The student has an individual score report showing that he/she has received the equivalent of a passing score while using modifications.

Name Mike Jordan

Title Principal

Signature Michael D. Jordan

Date 11-12-14

## BOARD ACTION

\_\_\_\_\_ Waiver approved

**Waiver denied**

**Board President** \_\_\_\_\_

## CALIFORNIA HIGH SCHOOL EXIT EXAM WAIVER REQUEST FOR STUDENTS WITH A DISABILITY

Students who take one or both parts of the California High School Exit Exam (CAHSEE) with a modification and have received the equivalent of a passing score are eligible for the waiver request process. At the request of the parent, the school principal will submit to the local school governing board a waiver request. For the local board to waive the CAHSEE requirement the principal must certify that the student has met all of the conditions specified in section 60851(c) of the Education Code.

STUDENT NAME [REDACTED]

STUDENT NUMBER 17797

Modification used on:

☒ ELA Test

☒ Math Test

I certify that the student above has met the following requirements and is eligible to receive a California High School Exit Exam waiver.

1. The student has an individualized education program or a 504 plan in place that requires modifications be provided to the pupil when taking the CAHSEE.
2. The student has sufficient high school level course work either satisfactorily completed or in progress to have attained the skills and knowledge needed to pass the CAHSEE.
3. The student has an individual score report showing that he/she has received the equivalent of a passing score while using modifications.

Name Mike Jordan

Title Principal

Signature [Signature]

Date 11-12-14

### BOARD ACTION

☐ Waiver approved

☐ Waiver denied

Board President \_\_\_\_\_

**Students who take one or both parts of the California High School Exit Exam (CAHSEE) with a modification and have received the equivalent of a passing score are eligible for the waiver request process. At the request of the parent, the school principal will submit to the local school governing board a waiver request. For the local board to waive the CAHSEE requirement the principal must certify that the student has met all of the conditions specified in section 60851(c) of the Education Code.**

**Board President** \_\_\_\_\_

**CALIFORNIA HIGH SCHOOL EXIT EXAM  
WAIVER REQUEST FOR STUDENTS WITH A DISABILITY**

Students who take one or both parts of the California High School Exit Exam (CAHSEE) with a modification and have received the equivalent of a passing score are eligible for the waiver request process. At the request of the parent, the school principal will submit to the local school governing board a waiver request. For the local board to waive the CAHSEE requirement the principal must certify that the student has met all of the conditions specified in section 60851(c) of the Education Code.

STUDENT NAME \_\_\_\_\_

STUDENT NUMBER 15898

Modification used on:

\_\_\_\_\_ ELA Test

☒ Math Test

I certify that the student above has met the following requirements and is eligible to receive a California High School Exit Exam waiver.

1. The student has an individualized education program or a 504 plan in place that requires modifications be provided to the pupil when taking the CAHSEE.
2. The student has sufficient high school level course work either satisfactorily completed or in progress to have attained the skills and knowledge needed to pass the CAHSEE.
3. The student has an individual score report showing that he/she has received the equivalent of a passing score while using modifications.

Name Mike Jordan

Title Principal

Signature Michael D. Jordan

Date 11-12-14

**BOARD ACTION**

\_\_\_\_\_ Waiver approved

\_\_\_\_\_ Waiver denied

Board President \_\_\_\_\_

## CALIFORNIA HIGH SCHOOL EXIT EXAM WAIVER REQUEST FOR STUDENTS WITH A DISABILITY

Students who take one or both parts of the California High School Exit Exam (CAHSEE) with a modification and have received the equivalent of a passing score are eligible for the waiver request process. At the request of the parent, the school principal will submit to the local school governing board a waiver request. For the local board to waive the CAHSEE requirement the principal must certify that the student has met all of the conditions specified in section 60851(c) of the Education Code.

STUDENT NAME \_\_\_\_\_

STUDENT NUMBER 24505

Modification used on:

\_\_\_\_\_ ELA Test

✓ Math Test

I certify that the student above has met the following requirements and is eligible to receive a California High School Exit Exam waiver.

1. The student has an individualized education program or a 504 plan in place that requires modifications be provided to the pupil when taking the CAHSEE.
2. The student has sufficient high school level course work either satisfactorily completed or in progress to have attained the skills and knowledge needed to pass the CAHSEE.
3. The student has an individual score report showing that he/she has received the equivalent of a passing score while using modifications.

Name Mike Jordan

Title Principal

Signature Moh D. [Signature]

Date 11-12-14

### BOARD ACTION

\_\_\_\_\_ Waiver approved

\_\_\_\_\_ Waiver denied

Board President \_\_\_\_\_



# Center Unified School District

AGENDA REQUEST FOR

DEPT./SITE: Spinelli Elementary

ACTION ITEM X

TO: Board of Trustees

INFORMATION ITEM \_\_\_\_\_

DATE: November 19, 2014

# ATTACHED PAGES 1

FROM: Kristin Schmieder

PRINCIPAL'S INITIALS K/S

**SUBJECT:**

The 6<sup>th</sup> grade classes at Spinelli Elementary are requesting permission to attend the residential outdoor school, Sly Park Environmental Education Center, located in the El Dorado National Forest from February 23 to the 27, 2015.

The cost of the field trip is \$250.00 per student, and will be paid by parents and students earning money through fundraisers. This includes all meals, lodging and transportation.

Contracted charter buses and private vehicles for some of the parents will provide transportation for 2 teachers, 3 chaperones, and approximately 40 students.

Students will experience scientific, hands on discovery learning in an outdoor setting. They will gain first hand knowledge in a wealth of subjects from astronomy to natural science to geology. Throughout their stay they will participate in cooperative learning, problem solving and team building skills.

CONSENT AGENDA

## Sly Park 6<sup>th</sup> Grade Science Camp

We are excited to once again start planning our trip to Sly Park Environmental Education Camp for our entire 6<sup>th</sup> grade class! Our trip is planned for February 23-27, 2015. Sly Park is located in Polluck Pines, about an hour and a half east on Highway 50.

The camp is a week-long adventure and a great learning experience for all children. The students learn about State Science standards in the great outdoors from credentialed teachers. Visit the Sly Park website for more information: [www.scoe.net/slypark/](http://www.scoe.net/slypark/)

The total cost of the full 5 day program, including meals and transportation, is \$250 per student. We are working on some fundraising opportunities to help students with the cost of camp. If any parents are interested in helping run a fundraiser, please indicate it at the bottom of this form.

We also need male and female chaperones to spend the week with us. What a great way to spend time with your child! Please let us know immediately if you are able to chaperone, as the required screening process takes time.

Please complete the form below and send it to school with a \$50 deposit by September 26 to reserve a spot for your child. You are welcome to pay a larger deposit or pay in full at any time. If you would like to pay in increments, we need the balance to be paid by January 23, 2015. Please make checks payable to SPINELLI ELEMENTARY, or bring cash to the Office before or after school. Thank You!

Kim Leclaire & Jean Luigi

\_\_\_\_ Yes, my child will be attending Sly Park  
\_\_\_\_ Yes, I am interested in being a chaperone. Phone # \_\_\_\_\_  
\_\_\_\_ Yes, I can help with fundraising. Phone # \_\_\_\_\_

Student Name \_\_\_\_\_ Parent Name \_\_\_\_\_

# *Center Unified School District*

**AGENDA REQUEST FOR:**

Dept./Site: North Country Elementary

Date: November 20, 2014

To: Board of Trustees

From: Kathleen Lord, Principal

Action Item X

Information Item

# Attached Pages: 20

Principal's Initials: KL

**SUBJECT: APPROVAL OF SINGLE PLAN FOR SCHOOL ACHIEVEMENT**

Please read and approve North Country's  
Single Plan for School Achievement.



# **North Country Elementary School**

## **Single Plan For Student Achievement**

**Center Joint Unified School District**

**CDS Code: 34-73973-6032924**

**Principal: Kathleen Lord**

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all student. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Kathleen Lord, Principal  
916-338-6480  
3901 Little Rock Drive  
Antelope, CA 95843  
[klord@centerusd.org](mailto:klord@centerusd.org)

The District Governing Board approved this revision of the SPSA on December 17, 2014.

## Table of Contents

Form A: Planned Improvements in Student Performance, Goal # 1

Form A: Planned Improvements in Student Performance, Goal # 2

Form A, Non-Academic Goal # 1

Form A, Non-Academic Goal #2

Form B: Centralized Services for Planned Improvements in Student Performance

Form C: Programs Included in this Plan

Form D: School Site Council Membership

Form E: Recommendations and Assurances

## Form A: Planned Improvements in Student Performance, Goal # 1

The School Site Council has analyzed the academic performance of all student groups and had considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals , related actions, and expenditures to raise the academic performance of students not yet meeting the state standards.

**LEA GOAL:** Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment.

**SCHOOL GOAL:** English Language Arts: For the 2014-2015 school year we will establish baseline data for the SBAC, and use formative and summative local assessment to show proficiency towards the Common Core English Language Arts Standards.

### What data did you use to form this goal?

- ELA CST data from 2012-2013
- CELDT results from 2013-2014
- Open Court Assessments
- Accelerated Reader
- Reading Fluency Scores
- San Diego Quick
- BPST
- APST
- Read Naturally

### What were the finding from the analysis of this data?

- Schoolwide achievement in English Language Arts did not meet the NCLB requirements. Our English Learner subgroup did not make their targeted growth.

### How will the school evaluate the progress of this goal?

- Daily, weekly, monthly, and at the end of each trimester student will be monitored and evaluated for progress towards grade level standards.

### Where can a budget plan of the proposed expenditures for this goal be found?

- Form C of this SPSA

**STRATEGY:** During the 2014-2015 school year, at-risk students will receive interventions to address their area of academic weakness. These interventions will be based on their needs in the area of English Language Arts.

<b>Action / Date</b>	August 2014-May 2015  1. Identify at-risk students and target their literacy needs.	August 2014-May 2015  2. Plan and implement the literacy intervention plan for at-risk students	August 2014-May 2015  3. Conduct on-going evaluations based on student outcomes
<b>Person(s) Responsible</b>	Title 1 Coordinator, Instructional Specialists, Classroom Teachers, Collaborative Teacher groups.	Title 1 Coordinator, Instructional Specialists, Classroom Teachers, Collaborative Teacher groups.	Title 1 Coordinator, Instructional Specialists, Classroom Teachers, Collaborative Teacher groups.
<b>Task / Date</b>	August 2014-May 2015  <ul style="list-style-type: none"> <li>Assess at-risk student to determine literacy needs</li> <li>Analyze formative and summative assessment data for at-risk students</li> <li>Identify specific literacy needs</li> </ul>	August 2014-May 2015  <ul style="list-style-type: none"> <li>Select appropriate literacy intervention strategies/materials for at-risk students</li> <li>Train staff as needed for interventions</li> <li>Implement literacy interventions to meet needs of at-risk students on a daily, weekly and monthly basis</li> </ul>	August 2014-May 2015  <ul style="list-style-type: none"> <li>Monitor and evaluate student progress on a daily, weekly and monthly basis</li> <li>Adjust/re-evaluate student goals according to their needs</li> <li>Collaborative teacher groups provide input/suggestions for interventions.</li> </ul>
<b>Cost and Funding Source (Itemize for Each Source)</b>	Title 1: Title I Coordinator \$53,300 \$59,300 Instructional Assistants  Form C of SPSA	Title 1: \$70,000 Academic Coordinator \$59,300 Instructional Assistants  Form C of SPSA	Title 1: \$70,000 Academic Coordinator \$59,300 Instructional Assistants  Form C of SPSA

## Form A: Planned Improvements in Student Performance, Goal # 2

The School Site Council has analyzed the academic performance of all student groups and had considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting the state standards.

**LEAGOOAL:** Center USD students will be challenged and supported to achieve academic success in a clean, safe environment.

**SCHOOL GOAL:** Student Leadership Notebooks and Student-Led Conferences: 100% of students will maintain a Leadership notebook to track and monitor their own academic progress toward individually established learning goals. Students will lead the parent conference by sharing goals and academic data in their Leadership Notebooks.

### What data did you use to form this goal?

- The Leader in Me Lighthouse Criteria
- CST results 2012-2013
- Local summative and formative assessments
- Feedback from teachers
- Report Cards

### What were the finding from the analysis of this data?

- School-wide achievement in Mathematics and English Language Arts did not meet the NCLB requirements. There is a disconnect between student performance and their understanding of how their grades are earned. There is a strong need to make students more accountable and responsible for their own learning.

### How will the school evaluate the progress of this goal?

- Teachers will report on the number of conferences that students led.
- Administrative and teacher discussions with students about their Leadership Notebooks
- Feedback from post-conference parent surveys

### Where can a budget plan of the proposed expenditures for this goal be found?

- Form C of this SPSA



**STRATEGY:** During the 2014-2015 school year, students will create and maintain individual Leadership Notebooks and present their data during parent conferences.

Action / Date	August 2014-October 2014	October 2014-May 2015	May 2015
	1. Create Leadership Notebooks and establish data to be tracked.	2. Students continue to track performance data and establish plans to attain their established goals.	3. Review of implementation of Leadership Notebooks and student-led conferences
Person(s) Responsible	Title 1 Academic Coordinator, Instructional Assistants, Classroom Teachers, Collaborative Teacher groups.	Title 1 Academic Coordinator, Instructional Assistants, Classroom Teachers, Collaborative Teacher groups.	Principal, Title 1 Coordinator, Academic Coordinator, Classroom Teachers, Collaborative Teacher groups.
Task / Date	August 2014-October 2014 <ul style="list-style-type: none"> <li>Teachers collaborate with grade level partners to determine which data they want to have students track.</li> <li>Students develop initial academic goals</li> </ul>	August 2014-May 2015 <ul style="list-style-type: none"> <li>Assessment data is graphed in Leadership notebooks</li> <li>Student accountability partners meet to collaborate on each partner's academic progress</li> <li>Goals are reviewed and new academic goals are created as needed.</li> <li>Teachers will collaborate to evaluate the impact of Leadership notebooks as it relates to improvements on local assessments and overall academic performance.</li> </ul>	May 2015 <ul style="list-style-type: none"> <li>Adjust/re-evaluate Leadership Notebook template</li> <li>Identify components in Leadership Notebooks that require further development and/or training</li> <li>Collaborative teacher groups provide input/suggestions for academic data tracking for following school year.</li> </ul>
Cost and Funding Source (itemize for			

Each Source)			
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## Form A, Non-Academic Goal # 1

**LEA GOAL:** Center JUSD students will be engaged in their educational process and opportunities.

**SCHOOL GOAL:** By May of the 2014-2015 school year, North Country will achieve Lighthouse status as a Franklin Covey Leadership School.

### What data did you use to form this goal?

- Staff and Parent survey results compiled by Franklin Covey May 2013
- Staff and Parent Survey results compiled by Franklin Covey May 2014
- Parent survey from Seven Habits Parent Night September 2014

### What were the findings from the analysis of this data?

- Students School environment reinforces the leadership model
- Students are provided with meaningful leadership roles and responsibilities.
- Teachers are integrating leadership language into instruction and curriculum daily.

### How will the school evaluate the progress of this goal?

- Lighthouse School Criteria

<http://www.theleaderinmeonline.org/community/view/2107/lighthouse-criteria-checklist>

**STRATEGIES:** North Country's teacher Lighthouse Team along with classroom teachers and classified staff will continue to take the recommended steps to become a Leader In Me Lighthouse School.

<b>Action / Date</b>	<p>August 2014-May 2015</p> <p>Classroom teachers will work together to build a culture of leadership in classrooms and throughout the school</p> <p>Leadership events are being held to share the leadership model with parents and the community</p>	<p>August 2014-May 2015</p> <p>Student Leadership opportunities will be offered to reinforce individual worth and leadership principles</p> <p>A common language (the seven habits) is being used by teachers and staff throughout the school</p>
<b>Person(s) Responsible</b>	All Staff	All Staff
<b>Task / Date</b>	<p>August 2014-May 2015</p> <ul style="list-style-type: none"> <li>• All classrooms have a mission statement</li> <li>• Every student has a personal and an academic goal</li> <li>• Students understand and define WIGS, Wildly Important Goals and can explain how scoreboards measure them</li> <li>• Every student has a leadership notebook, can explain their data and has participated in student led conferences</li> <li>• Schedule parent nights, community involvement and Leadership Day</li> </ul>	<p>August 2014-May 2015</p> <ul style="list-style-type: none"> <li>• Garden Club, Grades 4-6 partners with OSH to update and maintain the garden/life lab area</li> <li>• Ambassadors of Technology will be offered to students in grades 4-6 on a weekly basis</li> <li>• Timberwolf Trotters will be offered 3 days per week.</li> <li>• Student Lighthouse Leadership Team offered to students in grades 2-6; The Lighthouse Team will be involved with at least two community service projects</li> <li>• Drama Club for students in grades 4-6 culminating in a spring musical.</li> <li>• Newscaster Leaders</li> <li>• Photography Leaders</li> <li>• Postal Leaders</li> <li>• Library Leaders</li> <li>• Lost and Found Leaders</li> <li>• Morning greeters</li> <li>• Playground Equipment Leaders</li> </ul>

<b>Cost and Funding Source (Itemize for Each Source)</b>	None	Club stipends of \$1,000.00 per club will be paid by site stipend funds and the site's general fund
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## Form A, Non-Academic Goal #2

**LEA GOAL:** Center JUSD students will be engaged in their educational process and opportunities.

**SCHOOL GOAL:** By May of the 2014-2015 school year, data will show an increase of 1.4% in the overall average daily attendance as compared to 2014-2013 Goal: 97%.

### What data did you use to form this goal?

- 2012-2013 Average ADA as reported by the district
- 2013-2014 Average ADA as reported by the district
- 2014 Franklin Covey Staff and Parent Survey
- ADA reports from AERIES

### What were the findings from the analysis of this data?

- Survey data, 57% of parents feel students are happy and motivated to be at school
- Survey data, 71% of parents feel students are being taught knowledge and skills needed for students to be effective
- Low attendance at school events/activities reported through sign-in sheets
- Total average ADA for 2013-2014 - 95.6%

### How will the school evaluate the progress of this goal?

- Percentage of overall ADA in May 2015

**STRATEGIES:** North Country staff will utilize a variety of mediums to communicate to families about school events and activities and the importance of daily student attendance.

<b>Action / Date</b>	<p>August 2014-May 2015</p> <p>Staff will reach out to families to invite them to school events/activities  Relevant PTO and LIM school events involving students  Contact parents with truancy letters, follow up phone calls and/or schedule SARC meetings as needed</p>
<b>Person(s) Responsible</b>	All North Country Staff, Academic Coordinator, Principal
<b>Task / Date</b>	<p>August 2014-May 2015</p> <ul style="list-style-type: none"> <li>• Classroom teachers will invite families to events/activities via email, phone, face-to-face, or newsletters</li> <li>• The phone messaging system will be used to send out invitations to school events/activities</li> <li>• Facebook and website will be updated regularly to inform families of events</li> <li>• Families are called by office staff for every absence</li> <li>• Truancy notices mailed consistently, meetings scheduled as needed</li> </ul>
<b>Cost and Funding Source (Itemize for Each Source)</b>	None

## Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

School Goal #: 5

Actions to be Taken to Reach This Goal[1] Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date[2]  Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
For the 2014-2015 school year, Center JUSD will offer professional development to ensure the teaching staff is highly qualified and well prepared for the grade level Common Core State Standards, and the needs of all students	August 2014 to May 2015	Staff Development opportunities in the following areas will be offered to teachers: <ul style="list-style-type: none"> <li>Curriculum delivery</li> <li>Research based instructional strategies</li> <li>Technology assistance</li> <li>Behavior management</li> <li>Data disaggregation</li> <li>EL support / strategies</li> <li>Collaboration</li> </ul>	Academic Coordinator \$14,674.00  Coordinator of C & I \$13,654.00  EL Coordinator \$11,895.00	Title 1 PI  .65 FTE General Fund, .2 FTE Title 1, .15 FTE Title 1 PI  .60 FTE EL, .40 FTE Title III

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- Afterschool and Summer School programs funded by categorical programs
- Data analysis services, software, and training for assessment of student progress

Centralized services do not include administrative costs.

[1] See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

[2] List the date an action will be taken, or will begin, and the date it will be completed.



## Form C: Programs Included in this Plan

Identify each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fq/aa/co/ca12sguiappcatprog.asp>.

**Of the four following options, please select the one that describes this school site:**

- ☐ This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).
- ☒ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

<b>State Programs</b>	<b>Allocation</b>	<b>Consolidated in the SWP</b>
<input checked="" type="checkbox"/> <b>Local Control Funding Formula (LCFF) – Base Grant</b> Purpose: To provide flexibility in the use of state and local funds by LEAs and schools	\$28,988,662 (D)	
<input checked="" type="checkbox"/> <b>LCFF – Supplemental Grant</b> Purpose: To provide a supplemental grant equal to 20 percent of the adjusted LCFF base grant for targeted disadvantaged students	\$1,581,871 (D)	
<input checked="" type="checkbox"/> <b>LCFF – Concentration Grant</b> Purpose: To provide an additional concentration grant equal to 50 percent of the adjusted LCFF base grant for targeted students exceeding 55 percent of an LEA's enrollment	\$499,538 (D)	
<input type="checkbox"/> <b>California School Age Families Education (Carryover only)</b> Purpose: Assist expectant and parenting students to succeed in school		
<input type="checkbox"/> <b>Economic Impact Aid/State Compensatory Education (EIA-SCE) (Carryover only)</b> Purpose: Help educationally disadvantaged students succeed in the regular program		
<input type="checkbox"/> <b>Economic Impact Aid/Limited English Proficient (EIA-LEP) (Carryover only)</b> Purpose: Develop fluency in English and academic proficiency of English learners		
<input type="checkbox"/> <b>Peer Assistance and Review (Carryover only)</b> Purpose: Assist teachers through coaching and mentoring		
<input type="checkbox"/> <b>Professional Development Block Grant (Carryover only)</b> Purpose: Attract, train, and retain classroom personnel to improve student performance in core curriculum areas		
<input type="checkbox"/> <b>Pupil Retention Block Grant (Carryover only)</b> Purpose: Prevent students from dropping out of school		
<input type="checkbox"/> <b>Quality Education Investment Act (QEIA)</b> Purpose: Funds are available for use in performing various specific measures to improve academic instruction and pupil academic achievement		
<input type="checkbox"/> <b>School and Library Improvement Program Block Grant (Carryover only)</b> Purpose: Improve library and other school programs		
<input type="checkbox"/> <b>School Safety and Violence Prevention Act</b>		

<b>(Carryover only)</b> Purpose: Increase school safety		
<input type="checkbox"/> <b>Tobacco-Use Prevention Education</b> Purpose: Eliminate tobacco use among students		
<input checked="" type="checkbox"/> <b>List and Describe Other State or Local Funds</b> (e.g., Career and Technical Education [CTE], etc.) Lottery	\$18,660 (S)	
Total amount of state categorical funds allocated to this school	\$18,660	

<b>Federal Programs</b>	<b>Allocation</b>	<b>Consolidated in the SWP</b>
<input checked="" type="checkbox"/> <b>Title I, Part A: Allocation</b> Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$209,693 (S)	
<input checked="" type="checkbox"/> <b>Title I, Part A: Parental Involvement</b> (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$9,400 (D)	
<input checked="" type="checkbox"/> <b>For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development</b> (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)	\$93,492 (D)	
<input checked="" type="checkbox"/> <b>Title II, Part A: Improving Teacher Quality</b> Purpose: Improve and increase the number of highly qualified teachers and principals	\$120,366 (D)	
<input checked="" type="checkbox"/> <b>Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students</b> Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards	\$52,632 (D)	Title III funds may not be consolidated as part of a SWP[3]
<input type="checkbox"/> <b>Title VI, Part B: Rural Education Achievement Program</b> Purpose: Provide flexibility in the use of ESEA funds to eligible LEAs		
<input type="checkbox"/> <b>For School Improvement Schools only: School Improvement Grant (SIG)</b> Purpose: to address the needs of schools in improvement, corrective action, and restructuring to improve student achievement		

<input type="checkbox"/> <b>Other federal funds (list and describe)</b>		
<input type="checkbox"/> <b>Other federal funds (list and describe)</b>		
<input type="checkbox"/> <b>Other federal funds (list and describe)</b>		
<b>Total amount of federal categorical funds allocated to this school</b>	<b>\$209,693</b>	
<b>Total amount of state and federal categorical funds allocated to this school</b>	<b>\$228, 353</b>	

[3] Title III funds are not a school level allocation even if allocated by the district to a school site. The LEA is responsible for fiscal reporting and monitoring and cannot delegate their authority to a site at which the program is being implemented. If Title III funds are spent at a school site, they must be used for the purposes of Title III and only for those students the LEA has identified for services. For more information please contact the Language Policy and Leadership Office at 916-319-0845.

**Note: Other Title I-supported activities that are not shown on this page may be included in the SPSA Action Plan.**

## Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.[4] The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Kathleen Lord	X				
Jason Farrel			X		
Amy Jouan				X	
Lura Anderson		X			
Diane Chidlaw			X		
Nivia Talavera				X	
Numbers of members in each category	1	1	2	2	0

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[4] EC Section 52852

## **Form E: Recommendations and Assurances**

The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan:

- ☉ English Learner Advisory Committee

(Nivia Talavera)  
Signature

- ☉ District/School Liaison Team for schools in Program Improvement

Signature

- ☉ Safety Committee

Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on:

Attested:

Kathleen Lord

November 6, 2014



Amy Jouan

November 6, 2014



# *Center Joint Unified School District*

**AGENDA REQUEST FOR:**

Dept./Site: Dudley Elementary

Date: 12/17/2014

To: Center Joint Unified Board of Trustees

From: Steve Jackson

Principal's Initials: SJ

Action Item X

Information Item

# Attached Pages 16

**SUBJECT: 2014-2015 Single School Plan for Student Achievement – Dudley Elementary**

**RECOMMENDATION: The CJUSD Board of Trustees Approve the 2014-2015 Single School Plan for Student Achievement - Dudley Elementary**

**CONSENT AGENDA**



# Single Plan for Student Achievement

## Part II: The Single Plan for Student Achievement Template



A Resource for the School Site Council

Prepared by: California Department of Education, February 2014

## Part II: The Single Plan for Student Achievement Template

School: Dudley (Arthur S.) Elementary School

District: Center Joint Unified School District

County-District School (CDS) Code: 34-73973-6032908

Principal: Steven Jackson

Date of this revision: December 1, 2014

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person:	Steve Jackson
Position:	Principal
Telephone Number:	(916) 338-6470
Address:	8000 Aztec Way Antelope, CA 95843
E-mail Address:	<a href="mailto:sjackson@centerusd.org">sjackson@centerusd.org</a>

The District Governing Board approved this revision of the SPSA on December 17, 2014.



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## Form A: Planned Improvements in Student Performance Goal #1

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

**LEA GOAL: Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment**

**SCHOOL GOAL: English Language Arts: For the 2014-2015 school year, we will establish baseline data for the SBAC, and use formative and summative local assessments to show proficiency towards the Common Core English Language Arts State Standards.**

<b>What data did you use to form this goal?</b> <ul style="list-style-type: none"><li>• ELA CST data from 2012-2013</li><li>• CELDT results from 2013-2014</li><li>• Open Court Assessments</li><li>• Accelerated Reader</li><li>• STAR Initial Reading Inventory</li><li>• Fluency Scores</li><li>• San Diego Quick</li><li>• BPST</li><li>• APST</li><li>• Read Naturally Program</li></ul>	<b>What were the findings from the analysis of this data?</b> <ul style="list-style-type: none"><li>• School-wide achievement in English Language arts did not meet the NCLB requirements.</li><li>• Our English Learner, Hispanic-Latino and White ethnic groups; and Socioeconomically Disadvantaged subgroups did not make their targeted growth.</li></ul>	<b>How will the school evaluate the progress of this goal?</b> <p>Daily, weekly, monthly and at the end of each trimester students will be monitored and evaluated for progress towards grade level standards.</p> <p><b>Where can a budget plan of the proposed expenditures for this goal be found?</b></p> <p>Form C, pages 11-13 of this SPSA</p>
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**STRATEGY:** During the 2014-2015 school year, at-risk students will receive interventions to address their areas of weakness. These interventions will be based on their needs in the area of English Language Arts.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2014-May 2015  1. Identify at-risk students and target their literacy needs	Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups	August 2014-May 2015 <ul style="list-style-type: none"> <li>Assess at-risk students to determine literacy needs</li> <li>Analyze formative and summative assessment data for at-risk students</li> <li>Identify specific literacy needs</li> </ul>	Title 1: \$ 45,454.00 Teacher \$ 15,050.00 Instructional Specialists (2)  Form C pages 11-13 of this SPSA
August 2014-May 2015  2. Plan and implement the literacy intervention plan for at-risk students	Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups	August 2014-May 2015 <ul style="list-style-type: none"> <li>Select appropriate literacy intervention strategies/ materials for at-risk students</li> <li>Train staff as needed for interventions</li> <li>Implement literacy interventions to meet at-risk student's needs on a daily, weekly, monthly basis</li> <li>Develop and implement intervention rotation and workshop intervention activities within the school day on a daily basis.</li> </ul>	Title 1: \$ 45,454.00 Teacher \$ 15,050.00 Instructional Specialists (2)  Form C pages 11-13 of this SPSA
August 2014-May 2015  3. Conduct ongoing evaluations based on student outcomes	Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups	August 2014-May 2015 <ul style="list-style-type: none"> <li>Monitor and evaluate student progress on a daily, weekly, monthly basis</li> <li>Adjust/re-evaluate student goals according to their needs</li> <li>Collaborative teacher groups give input/suggestions for interventions</li> </ul>	Title 1: \$ 45,454.00 Teacher \$ 15,050.00 Instructional Specialists (2)  Form C pages 11-13 of this SPSA

## Form A: Planned Improvements in Student Performance Goal #2

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

**LEA GOAL: Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment**

**SCHOOL GOAL: Math:** For the 2014-2015 school year, we will establish baseline data for the SBAC, and use formative and summative local assessments to show proficiency towards the Common Core Math State Standards.

<b>What data did you use to form this goal?</b> <ul style="list-style-type: none"><li>• Math CST data from 2012-2013</li><li>• CELDT results from 2013-2014</li><li>• HSP Math Assessments</li><li>• Math Fact Fluency Assessments</li></ul>	<b>What were the findings from the analysis of this data?</b> <p>School-wide achievement in Math did not meet the NCLB requirements. Students are not fluent on addition, subtraction, multiplication, and division math facts, and they struggle with word problems and fractions.</p>	<b>How will the school evaluate the progress of this goal?</b> <p>Daily, weekly, monthly and at the end of each trimester students will be monitored and evaluated for progress towards math grade level standards</p> <p><b>Where can a budget plan of the proposed expenditures for this goal be found?</b></p> <p>Form C, pages 11-13 of this SPSA</p>
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**STRATEGY:** During the 2014-2015 school year, at-risk students will receive interventions to address their areas of weakness. These interventions will be based on their needs in the area of Math.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2014-May 2015  1. Identify at-risk students and target their math areas of weakness in math	Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups	August 2014-May 2015 <ul style="list-style-type: none"> <li>Assess at-risk students to determine areas of weakness in math</li> <li>Analyze formative and summative assessment data for at-risk students</li> <li>Identify specific math needs</li> </ul>	Title 1: \$ 45,454.00 Teacher \$ 15,050.00 Instructional Specialists (2)  Form C pages 11-13 of this SPSA
August 2014-May 2015  2. Plan and implement the math intervention plan for at-risk students	Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups	August 2014-May 2015 <ul style="list-style-type: none"> <li>Select appropriate intervention strategies/ materials for at-risk students</li> <li>Train staff as needed for interventions</li> <li>Implement interventions to meet at-risk student's needs on a daily, weekly, monthly basis</li> <li>Develop and implement intervention rotation and workshop intervention activities within the school day on a daily basis.</li> </ul>	Title 1: \$ 45,454.00 Teacher \$ 15,050.00 Instructional Specialists (2)  Form C pages 11-13 of this SPSA

<p><b>August 2014-May 2015</b></p> <p>3. Conduct ongoing evaluations based on student outcomes</p>	<p>Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups</p>	<p><b>August 2014-May 2015</b></p> <ul style="list-style-type: none"> <li>• Monitor and evaluate student progress on a daily, weekly, monthly basis</li> <li>• Adjust/re-evaluate student goals according to their needs</li> <li>• Collaborative teacher groups give input/suggestions for interventions</li> </ul>	<p>Title 1: \$ 45,454.00 Teacher \$ 15,050.00 Instructional Specialists (2)</p> <p>Form C pages 11-13 of this SPSA</p>
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**Form A: (Non-Academic Goal #1)**

**LEA GOAL:** Center JUSD students will be engaged in their educational process and opportunities

**SCHOOL GOAL:** By May of the 2014-2015, survey data will show a minimum of 90% of the students, parents, and staff feeling safe at school.

<b>What data did you use to form this goal?</b>	<b>What were the findings from the analysis of this data?</b>	<b>How will the school evaluate the progress of this goal?</b>
<ul style="list-style-type: none"><li>▪ 2013-2014 California Healthy Kids Survey</li><li>▪ 2013-2014 California School Climate Staff Survey</li><li>▪ 2013-2014 Dudley Safe School Survey for staff, students, and parents</li></ul>	<ul style="list-style-type: none"><li>▪ The 2013-2014 Dudley Safe School Survey reported:<ul style="list-style-type: none"><li>○ Students- 90% indicate they feel safe at school, 84% indicate they feel that they belong at Dudley</li><li>○ Parents- 85% indicate their child feels safe at school, 84% indicate that they are encouraged to participate in school activities</li><li>○ Staff- 86% indicate that they feel safe and secure at Dudley Elementary, 90% indicate that they feel valued and appreciated at Dudley Elementary</li></ul></li></ul>	<ul style="list-style-type: none"><li>▪ Every other year survey results data</li></ul>

**STRATEGY:** Dudley classroom teachers will identify student safety issues and the lack of feeling connected at school, review current practices, and identify potential strategies or interventions to increase student safety and connectedness.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>August 2014-May 2015</p> <p>Classroom teachers will identify safety concerns</p> <p>After school clubs will be offered to address student connectedness</p> <p>On site counseling and support is available within the school day.</p>	<p>Classroom teachers, Collaborative teacher groups, Principal</p> <p>All Staff</p> <p>School Counselor (0.7 FTE) and Child Aide (0.375 FTE)</p>	<p>August 2014-May 2015</p> <ul style="list-style-type: none"> <li>Classroom teachers will hold class meetings to identify safety concerns</li> <li>Classroom teachers will share their findings with their collaborative teacher groups and brainstorm a plan for improvement</li> <li>Classroom teachers will share the information with the Principal, changes will be implemented</li> <li>A Science Club will be offered to staff and students in grades 4-6 on a weekly basis</li> <li>Bible Club* is offered to staff and students in grades 1-6 on a weekly basis</li> <li>School counselor provides individual crisis support as well as small group counseling</li> <li>Child Aide will work with children in the Dragon Pals and Toolbox programs</li> </ul>	<p>None</p> <p>Club stipends of \$1,000.00 per club will be paid by site stipend funds and the site's general fund. *Bible Club is a non-stipend position.</p> <p>Title 1: \$58,917 School Counselor \$9606 Child Aide</p>

**Form A: (Non-Academic Goal #2)**

**LEA GOAL:** Center JUSD families will be engaged and informed regarding their student's educational experience

**SCHOOL GOAL:** By May of the 2014-2015, survey data will show a minimum of 90% of the students, parents, and staff feeling connected at school.

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<ul style="list-style-type: none"><li>▪ 2013-2014 California Healthy Kids Survey</li><li>▪ 2013-2014 California School Climate Staff Survey</li><li>▪ 2013-2014 Dudley Safe School Survey for staff, students, and parents</li></ul>	<ul style="list-style-type: none"><li>▪ The 2013-2014 Dudley Safe School Survey reported:<ul style="list-style-type: none"><li>○ Students- 90% indicate they feel safe at school, 84% indicate they feel that they belong at Dudley</li><li>○ Parents- 85% indicate their child feels safe at school, 84% indicate that they are encouraged to participate in school activities</li><li>○ Staff- 86% indicate that they feel safe and secure at Dudley Elementary, 90% indicate that they feel valued and appreciated at Dudley Elementary</li></ul></li><li>▪ Low attendance at school events/activities reported through sign-in sheets</li></ul>	<ul style="list-style-type: none"><li>▪ Sign-in sheets for events/activities</li></ul>

**STRATEGY:** Additional school events and community projects will be held. Families will be contacted by multiple pathways to encourage participation.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>August 2014-May 2015</p> <p>Staff will reach out to families to invite them to school events/activities</p>	<p>Classroom teachers, Principal</p>	<p>August 2014-May 2015</p> <ul style="list-style-type: none"> <li>▪ Classroom teachers will invite families to events/activities via email, phone, face-to-face, or newsletters</li> <li>▪ Each grade level will hold one parent evening so that so that families are welcomed to attend an evening event at Dudley once per month: <ul style="list-style-type: none"> <li>• August- Back to School Night</li> <li>• September- 3<sup>rd</sup> Grade Family Math Night</li> <li>• October- 4<sup>th</sup> Grade California Map/Geography Night</li> <li>• November- 1<sup>st</sup> Grade Family Photo Night</li> <li>• December- Kindergarten Holiday Performance</li> <li>• January- 5<sup>th</sup> Grade Astronomy Night</li> <li>• February- 2<sup>nd</sup> Grade Animal Project Night</li> <li>• March- TBD</li> <li>• April- 6<sup>th</sup> Grade Community Service Project Night</li> <li>• May- Open House</li> </ul> </li> <li>▪ Principal will use the phone messaging system to send out invitations to school events/activities</li> <li>▪ Families will be encouraged to participate in several community giving projects: Soup-er Spirit Day supporting food bank at WC Riles, Blanket, Hat, Scarf, Mittens and Gloves drive to support Highways and Biways Street Outreach, Pennies for Patients, and St. Baldricks</li> </ul>	<p>None</p>

## Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

### School Goal #: 5

Actions to be Taken to Reach This Goal <sup>1</sup> Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date <sup>2</sup> Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
For the 2014-2015 school year, CenterJUSD will offer professional development to ensure the teaching staff is highly qualified and well prepared for the grade level Common Core State Standards, and the needs of all students	August 2014 to May 2015	Staff Development opportunities in the following areas will be offered to teachers: <ul style="list-style-type: none"><li>• Curriculum delivery</li><li>• Research based instructional strategies</li><li>• Technology assistance</li><li>• Behavior management</li><li>• Data disaggregation</li><li>• ELsupport/strategies</li><li>• Collaboration</li></ul>	Academic Coordinator \$14,674.00  Coordinator of C & I \$13,654.00  EL Coordinator \$11,895.00	Title 1 PI  .65 FTE General Fund, .2 FTE Title 1, .15 FTE Title 1 PI  .60 FTE EL, .40 FTE Title III

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- After-School and Summer School programs funded by categorical programs
- Data analysis services, software, and training for assessment of student progress

Centralized services do not include administrative costs.

<sup>1</sup> See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

<sup>2</sup> List the date an action will be taken, or will begin, and the date it will be completed.

## Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fq/aa/co/ca12sqiappcatprog.asp>.

Of the four following options, please select the one that describes this school site:

- ☐ This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).
- ☒ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> <b>Local Control Funding Formula (LCFF) – Base Grant</b> Purpose: To provide flexibility in the use of state and local funds by LEAs and schools	\$28,988,662 (D)	<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>LCFF – Supplemental Grant</b> Purpose: To provide a supplemental grant equal to 20 percent of the adjusted LCFF base grant for targeted disadvantaged students	\$1,581,871 (D)	<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>LCFF – Concentration Grant</b> Purpose: To provide an additional concentration grant equal to 50 percent of the adjusted LCFF base grant for targeted students exceeding 55 percent of an LEA's enrollment	\$499,538 (D)	<input type="checkbox"/>
<input type="checkbox"/> <b>California School Age Families Education (Carryover only)</b> Purpose: Assist expectant and parenting students to succeed in school	\$	<input type="checkbox"/>
<input type="checkbox"/> <b>Economic Impact Aid/State Compensatory Education (EIA-SCE) (Carryover only)</b> Purpose: Help educationally disadvantaged students succeed in the regular program	\$	<input type="checkbox"/>

<input type="checkbox"/>	<b>Economic Impact Aid/Limited English Proficient (EIA-LEP) (Carryover only)</b> Purpose: Develop fluency in English and academic proficiency of English learners	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Peer Assistance and Review (Carryover only)</b> Purpose: Assist teachers through coaching and mentoring	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Professional Development Block Grant (Carryover only)</b> Purpose: Attract, train, and retain classroom personnel to improve student performance in core curriculum areas	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Pupil Retention Block Grant (Carryover only)</b> Purpose: Prevent students from dropping out of school	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Quality Education Investment Act (QEIA)</b> Purpose: Funds are available for use in performing various specified measures to improve academic instruction and pupil academic achievement	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>School and Library Improvement Program Block Grant (Carryover only)</b> Purpose: Improve library and other school programs	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>School Safety and Violence Prevention Act (Carryover only)</b> Purpose: Increase school safety	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Tobacco-Use Prevention Education</b> Purpose: Eliminate tobacco use among students	\$	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<b>List and Describe Other State or Local Funds (e.g., Career and Technical Education [CTE], etc.) Lottery</b>	\$21,630 (S)	<input type="checkbox"/>
Total amount of state categorical funds allocated to this school		\$21,630	
<b>Federal Programs</b>		<b>Allocation</b>	<b>Consolidated in the SWP</b>
<input checked="" type="checkbox"/>	<b>Title I, Part A: Allocation</b> Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$147,649 (S)	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<b>Title I, Part A: Parental Involvement</b> (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$9,400 (D)	<input type="checkbox"/>

<input checked="" type="checkbox"/> <b>For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development</b> (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)	\$93,492 (D)		<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>Title II, Part A: Improving Teacher Quality</b> Purpose: Improve and increase the number of highly qualified teachers and principals	\$120,366 (D)		<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students</b> Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards	\$52,632 (D)		Title III funds may not be consolidated as part of a SWP <sup>3</sup>
<input type="checkbox"/> <b>Title VI, Part B: Rural Education Achievement Program</b> Purpose: Provide flexibility in the use of ESEA funds to eligible LEAs	\$		<input type="checkbox"/>
<input type="checkbox"/> <b>For School Improvement Schools only: School Improvement Grant (SIG)</b> Purpose: to address the needs of schools in improvement, corrective action, and restructuring to improve student achievement	\$		<input type="checkbox"/>
<input type="checkbox"/> <b>Other federal funds (list and describe)</b>	\$		<input type="checkbox"/>
<input type="checkbox"/> <b>Other federal funds (list and describe)</b>	\$		<input type="checkbox"/>
<input type="checkbox"/> <b>Other federal funds (list and describe)</b>	\$		<input type="checkbox"/>
Total amount of federal categorical funds allocated to this school		\$147,649	
Total amount of state and federal categorical funds allocated to this school		\$169,279	

Note: Other Title I-supported activities that are not shown on this page may be included in the SPSA Action Plan.

<sup>3</sup> Title III funds are not a school level allocation even if allocated by the district to a school site. The LEA is responsible for fiscal reporting and monitoring and cannot delegate their authority to a site at which the program is being implemented. If Title III funds are spent at a school site, they must be used for the purposes of Title III and only for those students the LEA has identified for services. For more information please contact the Language Policy and Leadership Office at 916-319-0845.



### Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.<sup>4</sup> The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Steve Jackson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rebecca Anderson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sylvia Anderson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Megan Avalos	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Jamie Mckellar	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Jamie Purcell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sandra Smith	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Patricia Rivas	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gloria Payne	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jami Rains	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Velez	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Numbers of members in each category	1	3	1	6	<input type="checkbox"/>

<sup>4</sup> EC Section 52852

## Form E: Recommendations and Assurances

The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan (**Check those that apply**):

- ☐ State Compensatory Education Advisory Committee \_\_\_\_\_ Signature
- ☒ English Learner Advisory Committee \_\_\_\_\_ Signature
- ☐ Special Education Advisory Committee \_\_\_\_\_ Signature
- ☐ Gifted and Talented Education Advisory Committee \_\_\_\_\_ Signature
- ☒ District/School Liaison Team for schools in Program Improvement \_\_\_\_\_ Signature
- ☐ Compensatory Education Advisory Committee \_\_\_\_\_ Signature
- ☐ Departmental Advisory Committee (secondary) \_\_\_\_\_ Signature
- ☐ Other committees established by the school or district (list) \_\_\_\_\_ Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: December 10, 2014.


Attested:

Steve Jackson  
School Principal

  
Signature of School Principal

12/10/2014  
Date

Sandra M. Smith  
Typed name of SSC Chairperson

  
Signature of SSC Chairperson

12/12/14  
Date



# Center Unified School District

AGENDA REQUEST FOR

DEPT./SITE: Spinelli Elementary

ACTION ITEM   X  

TO: Board of Trustees

INFORMATION ITEM           

DATE: November 20, 2014

# ATTACHED PAGES           

FROM: Kristin Schmieder

PRINCIPAL'S INITIALS KS.

SUBJECT:

Seeking Board approval of Spinelli's *Single Plan for Student Achievement* for the 2014-2015 School Year

CONSENT AGENDA

# Single Plan for Student Achievement

## Part II: The Single Plan for Student Achievement Template



A Resource for the School Site Council

## Part II: The Single Plan for Student Achievement Template

School: Spinelli Elementary

District: Center Joint Unified School District

County-District School (CDS) Code: 34-73973-6032924

Principal: Kristin Schmieder

Date of this revision: October 2014

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person:	Kristin Schmieder
Position:	Principal
Telephone Number:	(916) 338-6490
Address:	3401 Scotland Drive
E-mail Address:	kriss@centerusd.org

The District Governing Board approved this revision of the SPSA on December 17, 2014.



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## Form A: Planned Improvements in Student Performance Goal #1

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

**LEA GOAL: Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment**

**SCHOOL GOAL: English Language Arts:** For the 2014-2015 school year, we will establish baseline data for the SBAC, and use formative and summative local assessments to show proficiency towards the Common Core English Language Arts State Standards.

<ul style="list-style-type: none"><li>• <b>What data did you use to form this goal?</b></li><li>• ELA CST data from 2012-2013</li><li>• CELDT results from 2013-2014</li><li>• Open Court Assessments</li><li>• Accelerated Reader</li><li>• STAR Initial Reading Inventory</li><li>• Fluency Scores</li><li>• San Diego Quick</li><li>• BPST</li><li>• APST</li><li>• Read Naturally Program</li></ul>	<p><b>What were the findings from the analysis of this data?</b></p> <p>School-wide achievement in English Language arts did not meet the NCLB requirements. Our English Learner subgroup did not make their targeted growth.</p>	<p><b>How will the school evaluate the progress of this goal?</b></p> <p>Daily, weekly, monthly and at the end of each trimester students will be monitored and evaluated for progress towards grade level standards.</p> <p><b>Where can a budget plan of the proposed expenditures for this goal be found?</b></p> <p>Form C, pages 11-13 of this SPSA</p>
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**STRATEGY:** During the 2014-2015 school year, at-risk students will receive interventions to address their areas of weakness. These interventions will be based on their needs in the area of English Language Arts.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2014-May 2015  1. Identify at-risk students and target their literacy needs	Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups	August 2014-May 2015 <ul style="list-style-type: none"> <li>Assess at-risk students to determine literacy needs</li> <li>Analyze formative and summative assessment data for at-risk students</li> <li>Identify specific literacy needs</li> </ul>	Title 1: \$104,150.00 Academic Coordinator \$ 28,800.00 Teacher \$ 6,300.00 Instructional Specialist  Form C pages 11-13 of this SPSA
August 2014-May 2015  2. Plan and implement the literacy intervention plan for at-risk students	Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups	August 2014-May 2015 <ul style="list-style-type: none"> <li>Select appropriate literacy intervention strategies/ materials for at-risk students</li> <li>Train staff as needed for interventions</li> <li>Implement literacy interventions to meet at-risk student's needs on a daily, weekly, monthly basis</li> </ul>	Title 1: \$104,150.00 Academic Coordinator \$ 28,800.00 Teacher \$ 6,300.00 Instructional Specialist  Form C pages 11-13 of this SPSA

<p>August 2014-May 2015</p> <p>3. Conduct ongoing evaluations based on student outcomes</p>	<p>Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups</p>	<p>August 2014-May 2015</p> <ul style="list-style-type: none"> <li>• Monitor and evaluate student progress on a daily, weekly, monthly basis</li> <li>• Adjust/re-evaluate student goals according to their needs</li> <li>• Collaborative teacher groups give input/suggestions for interventions</li> </ul>	<p>Title 1: \$104,150.00 Academic Coordinator \$ 28,800.00 Teacher \$ 6,300.00 Instructional Specialist</p> <p>Form C pages 11-13 of this SPSA</p>
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## Form A: Planned Improvements in Student Performance Goal #2

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

**LEA GOAL: Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment**

**SCHOOL GOAL: Math:** For the 2014-2015 school year, we will establish baseline data for the SBAC, and use formative and summative local assessments to show proficiency towards the Common Core Math State Standards.

<b>What data did you use to form this goal?</b> <ul style="list-style-type: none"><li>• Math CST data from 2012-2013</li><li>• CELDT results from 2013-2014</li><li>• HSP Math Assessments</li><li>• Math Fact Fluency Assessments</li></ul>	<b>What were the findings from the analysis of this data?</b> <p>School-wide achievement in Math did not meet the NCLB requirements. Students are not fluent on addition, subtraction, multiplication, and division math facts, and they struggle with word problems and fractions.</p>	<b>How will the school evaluate the progress of this goal?</b> <p>Daily, weekly, monthly and at the end of each trimester students will be monitored and evaluated for progress towards math grade level standards</p> <p><b>Where can a budget plan of the proposed expenditures for this goal be found?</b></p> <p>Form C, pages 11-13 of this SPSA</p>
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**STRATEGY:** During the 2014-2015 school year, at-risk students will receive interventions to address their areas of weakness. These interventions will be based on their needs in the area of Math.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>August 2014-May 2015</p> <p>1. Identify at-risk students and target their math areas of weakness in math</p>	<p>Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups</p>	<p>August 2014-May 2015</p> <ul style="list-style-type: none"> <li>Assess at-risk students to determine areas of weakness in math</li> <li>Analyze formative and summative assessment data for at-risk students</li> <li>Identify specific math needs</li> </ul>	<p>Title 1: \$104,150.00 Academic Coordinator \$ 28,800.00 Teacher \$ 6,300.00 Instructional Specialist</p> <p>Form C pages 11-13 of this SPSA</p>
<p>August 2014-May 2015</p> <p>2. Plan and implement the math intervention plan for at-risk students</p>	<p>Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups</p>	<p>August 2014-May 2015</p> <ul style="list-style-type: none"> <li>Select appropriate intervention strategies/ materials for at-risk students</li> <li>Train staff as needed for interventions</li> <li>Implement interventions to meet at-risk student's needs on a daily, weekly, monthly basis</li> </ul>	<p>Title 1: \$104,150.00 Academic Coordinator \$ 28,800.00 Teacher \$ 6,300.00 Instructional Specialist</p> <p>Form C pages 11-13 of this SPSA</p>

<p><b>August 2014-May 2015</b></p> <p>3. Conduct ongoing evaluations based on student outcomes</p>	<p>Title 1 Academic Coordinator, Title 1 Teacher, Instructional Specialist, Classroom Teacher, Collaborative Teacher groups</p>	<p><b>August 2014-May 2015</b></p> <ul style="list-style-type: none"> <li>• Monitor and evaluate student progress on a daily, weekly, monthly basis</li> <li>• Adjust/re-evaluate student goals according to their needs</li> <li>• Collaborative teacher groups give input/suggestions for interventions</li> </ul>	<p>Title 1: \$104,150.00 Academic Coordinator \$ 28,800.00 Teacher \$ 6,300.00 Instructional Specialist</p> <p>Form C pages 11-13 of this SPSA</p>
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## Form A (Non-Academic Goal #1)

**LEA GOAL:** Center JUSD students will be engaged in their educational process and opportunities

**SCHOOL GOAL:** By May of the 2015-2016, survey data will show a 5% increase in the number of staff and students feeling safe and connected at school.

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<ul style="list-style-type: none"> <li>2013-2014 California Healthy Kids Survey</li> <li>2013-2014 California School Climate Staff Survey</li> <li>2013-2014 Spinelli Safe School Survey for staff, students, and parents</li> </ul>	<ul style="list-style-type: none"> <li>Results of the 2013-2014 CHKS states 68% of 5<sup>th</sup> grade students feel safe at school, and 44% feel connected at school</li> <li>Results of the California School Climate Staff Survey</li> <li>The 2013-2014 Spinelli Safe School Survey reported similar data</li> </ul>	<ul style="list-style-type: none"> <li>Every other year survey results data</li> </ul>

**STRATEGIES:** 1) Spinelli classroom teachers will identify student safety issues and the lack of feeling connected at school, review current practices, and identify potential strategies or interventions to increase student safety and connectedness.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2014-May 2015		August 2014-May 2015	
Classroom teachers will identify safety concerns	Classroom teachers, Collaborative teacher groups, Principal	<ul style="list-style-type: none"> <li>Classroom teachers will hold class meetings to identify safety concerns</li> <li>Classroom teachers will share their findings with their collaborative teacher groups and brainstorm a plan for improvement</li> <li>Classroom teachers will share the information with the Principal, changes will be implemented</li> </ul>	None
After school clubs will be offered to address student connectedness	All Staff	<ul style="list-style-type: none"> <li>An Arts and Crafts Club will be offered to students grades 1-6 on a weekly basis</li> <li>A Guitar Club will be offered to staff and students in grades 4-6 on a weekly basis</li> </ul>	Club stipends of \$1,000.00 per club will be paid by site stipend funds and the site's general

Peace Keeper Program	Title 1 Academic Coordinator	<ul style="list-style-type: none"> <li>▪ A Tutoring Club will be offered for students in grades 5-6 on a weekly basis</li> <li>▪ Walking Club will be offered at recesses on a daily basis</li> <li>▪ Peace Keepers solve student conflicts at recesses</li> </ul>	<p>fund</p> <p>Student incentives paid by Student Body Fund</p> <p>Student incentives paid by Student Body Fund</p>
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## Form A (Non-Academic Goal #2)

**LEA GOAL:** Center JUSD families will be engaged and informed regarding their student's educational experience

**SCHOOL GOAL:** By May of the 2014-2015 school year, data will show a 5% increase in the number of families attending school events/activities.

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<ul style="list-style-type: none"> <li>2013-2014 California Healthy Kids Survey</li> <li>2013-2014 California School Climate Staff Survey</li> <li>2013-2014 Spinelli Safe School Survey for staff, students, and parents</li> </ul>	<ul style="list-style-type: none"> <li>Survey data, 44% of students feel connected at school</li> <li>Survey data, 79% of staff feel parents are encouraged to participate in activities, actual participation less than 50%</li> <li>Low attendance at school events/activities reported through sign-in sheets</li> </ul>	<ul style="list-style-type: none"> <li>Sign-in sheets for events/activities</li> </ul>

**STRATEGIES:** 1) Spinelli classroom teachers will use a variety of mediums to communicate to families about school events and activities.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2014-May 2015  Staff will reach out to families to invite them to school events/activities	Classroom teachers, Principal	August 2014-May 2015  <ul style="list-style-type: none"> <li>Classroom teachers will invite families to events/activities via email, phone, face-to-face, or newsletters</li> <li>Principal will use the phone messaging system to send out invitations to school events/activities</li> </ul>	None



## Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

School Goal #: 5

Actions to be Taken to Reach This Goal <sup>1</sup> Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date <sup>2</sup> Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
For the 2014-2015 school year, CenterJUSD will offer professional development to ensure the teaching staff is highly qualified and well prepared for the grade level Common Core State Standards, and the needs of all students	August 2014 to May 215	Staff Development opportunities in the following areas will be offered to teachers: <ul style="list-style-type: none"> <li>• Curriculum delivery</li> <li>• Research based instructional strategies</li> <li>• Technology assistance</li> <li>• Behavior management</li> <li>• Data disaggregation</li> <li>• ELsupport/strategies</li> <li>• Collaboration</li> </ul>	Academic Coordinator \$14,674.00  Coordinator of C & I \$13,654.00  EL Coordinator \$11,895.00	Title 1 PI  .65 FTE General Fund, .2 FTE Title 1, .15 FTE Title 1 PI  .60 FTE EL, .40 FTE Title III

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- After-School and Summer School programs funded by categorical programs
- Data analysis services, software, and training for assessment of student progress

Centralized services do not include administrative costs.

<sup>1</sup> See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

<sup>2</sup> List the date an action will be taken, or will begin, and the date it will be completed.

## Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fq/aa/co/ca12sguiappcatprog.asp>.

Of the four following options, please select the one that describes this school site:

- ☐ This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).
- ☒ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> <b>Local Control Funding Formula (LCFF) – Base Grant</b> Purpose: To provide flexibility in the use of state and local funds by LEAs and schools	\$28,988,662 (D)	<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>LCFF – Supplemental Grant</b> Purpose: To provide a supplemental grant equal to 20 percent of the adjusted LCFF base grant for targeted disadvantaged students	\$1,581,871 (D)	<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>LCFF – Concentration Grant</b> Purpose: To provide an additional concentration grant equal to 50 percent of the adjusted LCFF base grant for targeted students exceeding 55 percent of an LEA's enrollment	\$499,538 (D)	<input type="checkbox"/>
<input type="checkbox"/> <b>California School Age Families Education (Carryover only)</b> Purpose: Assist expectant and parenting students to succeed in school	\$	<input type="checkbox"/>
<input type="checkbox"/> <b>Economic Impact Aid/State Compensatory Education (EIA-SCE) (Carryover only)</b> Purpose: Help educationally disadvantaged students succeed in the regular program	\$	<input type="checkbox"/>

<input type="checkbox"/>	<b>Economic Impact Aid/Limited English Proficient (EIA-LEP) (Carryover only)</b> Purpose: Develop fluency in English and academic proficiency of English learners	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Peer Assistance and Review (Carryover only)</b> Purpose: Assist teachers through coaching and mentoring	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Professional Development Block Grant (Carryover only)</b> Purpose: Attract, train, and retain classroom personnel to improve student performance in core curriculum areas	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Pupil Retention Block Grant (Carryover only)</b> Purpose: Prevent students from dropping out of school	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Quality Education Investment Act (QEIA)</b> Purpose: Funds are available for use in performing various specified measures to improve academic instruction and pupil academic achievement	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>School and Library Improvement Program Block Grant (Carryover only)</b> Purpose: Improve library and other school programs	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>School Safety and Violence Prevention Act (Carryover only)</b> Purpose: Increase school safety	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Tobacco-Use Prevention Education</b> Purpose: Eliminate tobacco use among students	\$	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<b>List and Describe Other State or Local Funds (e.g., Career and Technical Education [CTE], etc.) Lottery</b>	\$9,750 (S)	<input type="checkbox"/>
Total amount of state categorical funds allocated to this school		\$9,750	
<b>Federal Programs</b>		<b>Allocation</b>	<b>Consolidated in the SWP</b>
<input checked="" type="checkbox"/>	<b>Title I, Part A: Allocation</b> Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$217,792 (S)	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<b>Title I, Part A: Parental Involvement</b> (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$9,400 (D)	<input type="checkbox"/>

<input checked="" type="checkbox"/> <b>For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development</b> (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)	\$93,492 (D)		<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>Title II, Part A: Improving Teacher Quality</b> Purpose: Improve and increase the number of highly qualified teachers and principals	\$120,366 (D)		<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students</b> Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards	\$52,632 (D)		Title III funds may not be consolidated as part of a SWP <sup>3</sup>
<input type="checkbox"/> <b>Title VI, Part B: Rural Education Achievement Program</b> Purpose: Provide flexibility in the use of ESEA funds to eligible LEAs	\$		<input type="checkbox"/>
<input type="checkbox"/> <b>For School Improvement Schools only: School Improvement Grant (SIG)</b> Purpose: to address the needs of schools in improvement, corrective action, and restructuring to improve student achievement	\$		<input type="checkbox"/>
<input type="checkbox"/> <b>Other federal funds</b> (list and describe)	\$		<input type="checkbox"/>
<input type="checkbox"/> <b>Other federal funds</b> (list and describe)	\$		<input type="checkbox"/>
<input type="checkbox"/> <b>Other federal funds</b> (list and describe)	\$		<input type="checkbox"/>
Total amount of federal categorical funds allocated to this school	\$217,792		
Total amount of state and federal categorical funds allocated to this school	\$227,542		

Note: Other Title I-supported activities that are not shown on this page may be included in the SPSA Action Plan.

<sup>3</sup> Title III funds are not a school level allocation even if allocated by the district to a school site. The LEA is responsible for fiscal reporting and monitoring and cannot delegate their authority to a site at which the program is being implemented. If Title III funds are spent at a school site, they must be used for the purposes of Title III and only for those students the LEA has identified for services. For more information please contact the Language Policy and Leadership Office at 916-319-0845.

## Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.<sup>4</sup> The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Kristin Schmieder	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Julie Opfer	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jimmy Boyce	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leslie Macek	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maria Maeder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Kathleen O'Keefe-Jones	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Misha Green	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Linda Villarreal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Rosalva Villa	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Numbers of members in each category	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>


<sup>4</sup> EC Section 52852

## Form E: Recommendations and Assurances

The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan (**Check those that apply**):

☐ State Compensatory Education Advisory Committee \_\_\_\_\_ Signature

☒ English Learner Advisory Committee  Signature

☐ Special Education Advisory Committee \_\_\_\_\_ Signature

☐ Gifted and Talented Education Advisory Committee \_\_\_\_\_ Signature

☒ District/School Liaison Team for schools in Program Improvement  Signature

☐ Compensatory Education Advisory Committee \_\_\_\_\_ Signature

☐ Departmental Advisory Committee (secondary) \_\_\_\_\_ Signature

☒ Safety Committee  Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: October 23, 2014.

Attested:

Kristin Schmieder  
Name of School Principal

 10/23/2014  
Signature of School Principal Date

Jimmy Boyce  
Name of SSC Chairperson

 10/23/2014  
Signature of SSC Chairperson Date

# *Center Joint Unified School District*

**AGENDA REQUEST FOR:**

**Dept./Site:** Oak Hill

**Date:** December 4, 2014

**To:** Board of Trustees

**From:** Patricia Spore

**Principal's Initials:** PS

**Action Item** X

**Information Item**

**# Attached Pages** 16

**SUBJECT:** Single Plan for School Achievement – Oak Hill

Oak Hill would like to present its Single Plan for School Achievement for approval by the CUSD School Board.

**RECOMMENDATION:** The CJUSD Board of Trustees approve the Single Plan for School Achievement for Oak Hill Elementary School.

**CONSENT AGENDA**

# Single Plan for Student Achievement

## Part II: The Single Plan for Student Achievement Template



A Resource for the School Site Council



## Part II: The Single Plan for Student Achievement Template

School: Oak Hill Elementary

District: Center Joint Unified School District

County-District School (CDS) Code: 34-73973-6107734

Principal: Patricia Spore

Date of this revision: December 2014

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. *California Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person: Patricia Spore

Position: Principal

Telephone Number: (916) 338-6460

Address: 3909 North Loop Blvd. Antelope, CA 95843

E-mail Address: [pspore@centerusd.org](mailto:pspore@centerusd.org)

The District Governing Board approved this revision of the SPSA on December 17, 2014.



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## Form A: Planned Improvements in Student Performance Goal #1

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

**LEA GOAL:** Center JUSD Students will be challenged and supported to achieve academic success in a clean safe environment.

**SCHOOL GOAL:** English Language Arts: For the 2014-2015 school year, we will establish baseline data for the SBAC, and use formative and summative local assessments to show proficiency towards Common Core English Language Arts State Standards.

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<ul style="list-style-type: none"><li>• ELA CST data from 2012-2013</li><li>• CELDT results from 2013-2014</li><li>• Open Court Assessments</li><li>• Accelerated Reader</li><li>• STAR Initial Reading Inventory</li><li>• Fluency Scores</li><li>• San Diego Quick</li><li>• BPST</li><li>• APST</li></ul>	School-wide achievement in English Language Arts declined in 2013. Our English Learner subgroup did not make their targeted growth.	<p>Daily, weekly, monthly and at the end of each trimester students will be monitored and evaluated for progress towards grade level standards.</p> <p>Where can a budget plan of the proposed expenditures for this goal be found?</p> <p>Form C, pages 11-13 of this SPSA</p>

**STRATEGY:** During the 2014-2015 school year, at-risk students will receive interventions to address their areas of weakness. These interventions will be based on their needs in the area of English Language Arts.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2014-May 2015  1. Identify at-risk students and target their literacy needs	Classroom Teacher, Collaborative Teacher groups	August 2014-May 2015  <ul style="list-style-type: none"> <li>Assess at-risk students to determine literacy needs</li> <li>Analyze formative and summative assessment data for at-risk students</li> <li>Identify specific literacy needs</li> </ul>	None:  Form C pages 11-13 of this SPSA
August 2014-May 2015  2. Plan and implement the literacy intervention plan for at-risk students	Classroom Teacher, Collaborative Teacher groups, Before/After School Intervention Teachers	August 2014-May 2015  <ul style="list-style-type: none"> <li>Select appropriate literacy intervention strategies/ materials for at-risk students</li> <li>Train staff as needed for interventions</li> <li>Implement literacy interventions to meet at-risk student's needs on a daily, weekly, monthly basis</li> </ul>	Site General Fund: \$15,000 Before/After School Intervention Teachers (9)  Form C pages 11-13 of this SPSA

## Form A: Planned Improvements in Student Performance Goal #2

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

**LEA GOAL:** Center JUSD Students will be challenged and supported to achieve academic success in a clean safe environment.

**SCHOOL GOAL:** Math: For the 2014-2015 school year, we will establish baseline data for the SBAC, and use formative and summative local assessments to show proficiency towards Common Core Math State Standards.

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<ul style="list-style-type: none"><li>• Math CST data from 2012-2013</li><li>• CELDT results from 2013-2014</li><li>• HSP Math Assessments</li><li>• Math Fact Fluency Assessments</li></ul>	School-wide achievement in Math declined in 2013. Our English Learner subgroup did not make their targeted growth.	Daily, weekly, monthly and at the end of each trimester students will be monitored and evaluated for progress towards grade level standards.  Where can a budget plan of the proposed expenditures for this goal be found?  Form C, pages 11-13 of this SPSA

**STRATEGY:** During the 2014-2015 school year, at-risk students will receive interventions to address their areas of weakness. These interventions will be based on their needs in the area of Math.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2014-May 2015  1. Identify at-risk students and target their areas of weakness in math	Classroom Teacher, Collaborative Teacher groups	August 2014-May 2015  <ul style="list-style-type: none"> <li>Assess at-risk students to determine areas of weakness in math</li> <li>Analyze formative and summative assessment data for at-risk students</li> <li>Identify specific math needs</li> </ul>	None:  Form C pages 11-13 of this SPSA
August 2014-May 2015  2. Plan and implement the math intervention plan for at-risk students	Classroom Teacher, Collaborative Teacher groups, Before/After School Intervention Teachers	August 2014-May 2015  <ul style="list-style-type: none"> <li>Select appropriate literacy intervention strategies/ materials for at-risk students</li> <li>Train staff as needed for interventions</li> <li>Implement literacy interventions to meet at-risk student's needs on a daily, weekly, monthly basis</li> </ul>	Site General Fund: \$15,000 Before/After School Intervention Teachers (9)  Form C pages 11-13 of this SPSA

## Form A: Non-Academic Goal #1

**LEA GOAL: Center JUSD students will be engaged in their educational process and opportunities**

**SCHOOL GOAL: By May of the 2015-2016, survey data will show a 5% increase in the number of staff and students feeling safe and connected at school.**

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<ul style="list-style-type: none"> <li>2013-2014 California Healthy Kids Survey</li> <li>2013-2014 California School Climate Staff Survey</li> <li>2013-2014 Oak Hill Safe School Survey for staff, students, and parents</li> </ul>	<ul style="list-style-type: none"> <li>Results of the 2013-2014 CHKS states 66% of 5<sup>th</sup> grade students feel safe at school, and 70% feel connected at school</li> <li>Results of the California School Climate Staff Survey</li> <li>The 2013-2014 Oak Hill Safe School Survey reported similar data</li> </ul>	<ul style="list-style-type: none"> <li>Every other year survey results data</li> </ul>

**STRATEGIES:** 1) Oak Hill classroom teachers will identify student safety issues and the lack of feeling connected at school, review current practices, and identify potential strategies or interventions to increase student safety and connectedness.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2014-May 2015		August 2014-May 2015	
Classroom teachers will identify safety concerns	Classroom teachers, Collaborative teacher groups, Principal	<ul style="list-style-type: none"> <li>Classroom teachers will hold class meetings to identify safety concerns</li> <li>Classroom teachers will share their findings with their collaborative teacher groups and brainstorm a plan for improvement</li> <li>Classroom teachers will share the information with the Principal, changes will be implemented</li> </ul>	None
After school clubs will be offered to address student connectedness	All Staff	<ul style="list-style-type: none"> <li>An Arts Club will be offered to students grades 2-6 on a bi-weekly basis</li> </ul>	Club stipend of for Art Club will be paid by Oak Hill PTA

		<ul style="list-style-type: none"> <li>▪ A Spirit Squad will be offered to students in grades 4-6 on a weekly basis</li> <li>▪ A Computer Tech Club will be offered for students in grades 4-6 on a weekly basis</li> <li>▪ Band will be offered to students in 6<sup>th</sup> grade on a weekly basis</li> <li>▪ Student Council will be offered for grades 2-6 on a monthly basis</li> <li>▪ GATE club will be offered to GATE students in grades 4-6 on a weekly basis</li> </ul>	Club Stipends of \$1000 will be paid by site stipend funds and the site's general fund
Green Beret Program	Principal	<ul style="list-style-type: none"> <li>▪ Green Berets solve student conflicts at recesses</li> </ul>	None
School Garden	Cecille Valoria 5 <sup>th</sup> grade teacher	<ul style="list-style-type: none"> <li>▪ Classes use the garden for science as well as participation in recycling program</li> </ul>	Grant: Lowes' Toolbox for Education \$5000
On site counseling and support is available within the school.	School counselor (0.25 FTE) and Child Aide (0.375 FTE)	<ul style="list-style-type: none"> <li>▪ School counselor provides individual crisis support as well as small group counseling</li> <li>▪ Child Aide will work with children in the Otter Pals and Toolbox programs</li> </ul>	McKinney and LEA Medical Funds: \$21,041 School Counselor \$9,606 Child Aide



## Form A: Non-Academic Goal #2

**LEA GOAL:** Center JUSD families will be engaged and informed regarding their student's educational experience

**SCHOOL GOAL:** By May of the 2014-2015 school year, data will show a 5% increase in the number of families attending school events/activities. school.

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<ul style="list-style-type: none"> <li>2013-2014 California Healthy Kids Survey</li> <li>2013-2014 California School Climate Staff Survey</li> <li>2013-2014 Oak Hill Safe School Survey for staff, students, and parents</li> </ul>	<ul style="list-style-type: none"> <li>Survey data, 70% of students feel connected at school</li> <li>Survey data, 92% of staff feel parents are encouraged to participate in activities, actual participation less than 80%</li> <li>Low attendance at school events/activities reported through sign-in sheets</li> </ul>	<ul style="list-style-type: none"> <li>Sign-in sheets for events/activities</li> </ul>

**STRATEGIES:** 2) Oak Hill classroom teachers will use a variety of mediums to communicate to families about school events and activities.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2014-May 2015  Staff will reach out to families to invite them to school events/activities	Classroom teachers, Principal	August 2014-May 2015  <ul style="list-style-type: none"> <li>Classroom teachers will invite families to events/activities via email, phone, face-to-face, or newsletters</li> <li>Principal will use the phone messaging system to send out invitations to school events/activities</li> </ul>	None

## Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

School Goal #: 5

Actions to be Taken to Reach This Goal <sup>1</sup> Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date <sup>2</sup> Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
For the 2014-2015 school year, CenterJUSD will offer professional development to ensure the teaching staff is highly qualified and well prepared for the grade level Common Core State Standards, and the needs of all students	August 2014 to May 215	Staff Development opportunities in the following areas will be offered to teachers: <ul style="list-style-type: none"><li>• Curriculum delivery</li><li>• Research based instructional strategies</li><li>• Technology assistance</li><li>• Behavior management</li><li>• Data disaggregation</li><li>• ELsupport/strategies</li><li>• Collaboration</li></ul>	Coordinator of C & I \$13,654.00  EL Coordinator \$11,895.00	.65 FTE General Fund,      .60 FTE EL, .40 FTE Title III

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- After-School and Summer School programs funded by categorical programs
- Data analysis services, software, and training for assessment of student progress

Centralized services do not include administrative costs.

<sup>1</sup> See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

<sup>2</sup> List the date an action will be taken, or will begin, and the date it will be completed.

## Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fg/aa/co/ca12sguiappcatprog.asp>.

Of the four following options, please select the one that describes this school site:

- ☐ This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).
- ☒ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> <b>Local Control Funding Formula (LCFF) – Base Grant</b> Purpose: To provide flexibility in the use of state and local funds by LEAs and schools (D)	\$28,988,662	<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>LCFF – Supplemental Grant</b> Purpose: To provide a supplemental grant equal to 20 percent of the adjusted LCFF base grant for targeted disadvantaged students (D)	\$1,581,871	<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>LCFF – Concentration Grant</b> Purpose: To provide an additional concentration grant equal to 50 percent of the adjusted LCFF base grant for targeted students exceeding 55 percent of an LEA's enrollment (D)	\$499,538	<input type="checkbox"/>
<input type="checkbox"/> <b>California School Age Families Education (Carryover only)</b> Purpose: Assist expectant and parenting students to succeed in school	\$	<input type="checkbox"/>

<input type="checkbox"/>	<b>Economic Impact Aid/State Compensatory Education (EIA-SCE) (Carryover only)</b> Purpose: Help educationally disadvantaged students succeed in the regular program	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Economic Impact Aid/Limited English Proficient (EIA-LEP) (Carryover only)</b> Purpose: Develop fluency in English and academic proficiency of English learners	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Peer Assistance and Review (Carryover only)</b> Purpose: Assist teachers through coaching and mentoring	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Professional Development Block Grant (Carryover only)</b> Purpose: Attract, train, and retain classroom personnel to improve student performance in core curriculum areas	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Pupil Retention Block Grant (Carryover only)</b> Purpose: Prevent students from dropping out of school	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Quality Education Investment Act (QEIA)</b> Purpose: Funds are available for use in performing various specified measures to improve academic instruction and pupil academic achievement	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>School and Library Improvement Program Block Grant (Carryover only)</b> Purpose: Improve library and other school programs	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>School Safety and Violence Prevention Act (Carryover only)</b> Purpose: Increase school safety	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Tobacco-Use Prevention Education</b> Purpose: Eliminate tobacco use among students	\$	<input type="checkbox"/>
X	<b>List and Describe Other State or Local Funds (e.g., Career and Technical Education [CTE], etc.) Lottery (S)</b>	\$22,830	<input type="checkbox"/>
Total amount of state categorical funds allocated to this school		\$22,830	
<b>Federal Programs</b>		<b>Allocation</b>	<b>Consolidated in the SWP</b>
<input type="checkbox"/>	<b>Title I, Part A: Allocation</b> Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Title I, Part A: Parental Involvement</b> (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$	<input type="checkbox"/>

<input type="checkbox"/>	<b>For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development</b> (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)	\$	<input type="checkbox"/>
X	<b>Title II, Part A: Improving Teacher Quality</b> Purpose: Improve and increase the number of highly qualified teachers and principals (D)	\$120,366	<input type="checkbox"/>
X	<b>Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students</b> Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards (D)	\$52,632	Title III funds may not be consolidated as part of a SWP <sup>3</sup>
<input type="checkbox"/>	<b>Title VI, Part B: Rural Education Achievement Program</b> Purpose: Provide flexibility in the use of ESEA funds to eligible LEAs	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>For School Improvement Schools only: School Improvement Grant (SIG)</b> Purpose: to address the needs of schools in improvement, corrective action, and restructuring to improve student achievement	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Other federal funds</b> (list and describe)	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Other federal funds</b> (list and describe)	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Other federal funds</b> (list and describe)	\$	<input type="checkbox"/>
Total amount of federal categorical funds allocated to this school		\$0	
Total amount of state and federal categorical funds allocated to this school		\$22,830	

Note: Other Title I-supported activities that are not shown on this page may be included in the SPSA Action Plan.

<sup>3</sup> Title III funds are not a school level allocation even if allocated by the district to a school site. The LEA is responsible for fiscal reporting and monitoring and cannot delegate their authority to a site at which the program is being implemented. If Title III funds are spent at a school site, they must be used for the purposes of Title III and only for those students the LEA has identified for services. For more information please contact the Language Policy and Leadership Office at 916-319-0845.

## Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.<sup>4</sup> The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Patricia Spore	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Angel Hughes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>
Danie Gordon	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>
Yvonne Leggett	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>
Kira Jennings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>
Gina Oswalt	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Randi Phillips	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mary Ann Wilson	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chris Miyazaki	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Numbers of members in each category	1	3	1	4	<input type="checkbox"/>

<sup>4</sup> EC Section 52852

## Form E: Recommendations and Assurances

The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan (**Check those that apply**):

- ☐ State Compensatory Education Advisory Committee \_\_\_\_\_ Signature
- ☐ English Learner Advisory Committee \_\_\_\_\_ Signature
- ☐ Special Education Advisory Committee \_\_\_\_\_ Signature
- ☐ Gifted and Talented Education Advisory Committee \_\_\_\_\_ Signature
- ☐ District/School Liaison Team for schools in Program Improvement \_\_\_\_\_ Signature
- ☐ Compensatory Education Advisory Committee \_\_\_\_\_ Signature
- ☐ Departmental Advisory Committee (secondary) \_\_\_\_\_ Signature
- ☐ Other committees established by the school or district (list) \_\_\_\_\_ Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: \_\_\_\_\_

Attested:

Patricia Spore  
Typed name of School Principal

Angelina Hughes  
Typed name of SSC Chairperson

Patricia Spore  
Signature of School Principal

Angelina Hughes  
Signature of SSC Chairperson

12-3-14  
Date

12-3-2014  
Date

AGENDA ITEM # XV-12

## *Center Joint Unified School District*

### AGENDA REQUEST FOR:

Dept./Site: Wilson C. Riles Middle School

Date: December 17th, 2014

Action Item   

To: Board of Trustees

Information Item X

From: Joyce Frisch, Principal

# Attached Pages 23

Administrator's Initials: 

### **SUBJECT: Approval for Single Plan For Student Achievement**

The Single Plan for Student Achievement for Riles Middle School outlines programs, funding sources, data and goals related to student achievement. The Plan was presented to our PTA/SSC on December 10th, 2014.

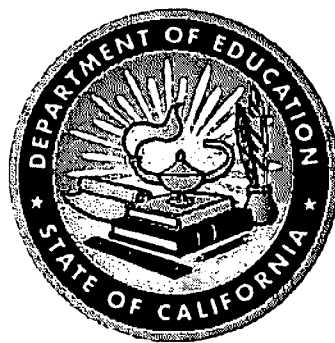
**Recommendation: Please approve the Single Plan for Student Achievement for Wilson C. Riles Middle School.**

**CONSENT AGENDA**

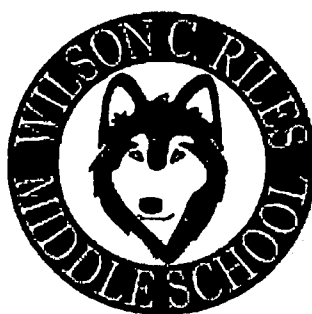
AGENDA ITEM # XV - 12



# Single Plan for Student Achievement



A Resource for the School Site Council



Prepared by: California Department of Education, February 2014

# The Single Plan for Student Achievement

School: Wilson C. Riles Middle School

District: Center Joint Unified School District

County-District School (CDS) Code: 34739730108621

Principal: Joyce Frisch

Date of this revision: December 12th, 2014

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person:	Joyce Frisch
Position:	Principal
Telephone Number:	(916) 787 - 8100
Address:	4747 PFE Road, Roseville, CA 95747
E-mail Address:	joyce@centerusd.org

The District Governing Board approved this revision of the SPSA on December 17th, 2014.



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## **School Mission**

### **School Mission:**

The mission of Wilson C. Riles Middle School is to develop our students' academic, emotional and social skills for success today and in the future.

### **School Motto:**

Success, the only option!

### **School Profile**

Wilson C. Riles Middle School is a 7<sup>th</sup>-8<sup>th</sup> grade middle school that has been open for nine years and is located in Roseville, California. The city of Roseville is in a rapidly growing area of the western portion of Placer County. Riles currently serves approximately 700 students. Our students come from various cultural heritages and backgrounds.

Based on Riles' mission statement and on the belief that all children can learn, the staff ensures that every student at Riles Middle School will engage in an academic course consistent with the California Standards focusing on high expectations for student performance in a supportive environment. Wilson C. Riles has a Gifted and Talented (GATE) Academy, Honors courses, Geometry and AVID elective classes. Through these programs, students receive differentiated instruction, support, and enrichment. Students receive academic intervention and enrichment through our "Husky Help" after school tutoring by teachers, "Paws" interventions during the school day, as well as our Math and English Support classes.

Riles Middle School students are treated with dignity while being held to the highest behavioral standards. Rules and expectations are clearly communicated and are based on individual respect and safety considerations. Our School-Wide Positive Behavior Support Plan (SWPBS) was adopted during the 2009-2010 school year and is followed by students and staff members.

Students who follow our SWPBS Plan receive positive reinforcement through a weekly Husky Paws Applause drawing, in class incentives, our Student Store, reward activities, and a semester celebration. Life Skills, a prevention program, is taught in all subject areas. School programs are in place to build a sense of community at Riles. Students may participate in after school athletics, leadership, band and choir, WEB, drama, cooking club, student council, conflict mediation, tutoring and homework clubs, art club, knitting club, intramural sports, and spirit rallies.

**LEA GOAL:** Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment.

**SCHOOL GOAL: #1** The percentage of students earning a C or better in their English class will increase from the 2013 - 2014 school year.

<p><b>What data did you use to form this goal?</b></p> <p>Grade reports from 2013-2014</p>	<p><b>What were the findings from the analysis of this data?</b></p> <p>Since 68% of students were earning a C or better, we saw a need to increase the percentage.</p>	<p><b>How will the school evaluate the progress of this goal?</b></p> <p>Grades will be monitored all year through progress reports and quarter grade reports.</p> <p><b>Where can a budget plan of the proposed expenditures for this goal be found?</b></p> <p>Form F on page 16</p>
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**STRATEGY:**

Teachers will monitor student progress throughout the year by looking at quarter and semester grades. They will receive training on the Common Core English standards. They will move students into English Support classes to help support their Core English class.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
English Support classes (August 2014 - May 2015)	Academic Coordinator	Academic Coordinator will purchase computer intervention program to use in the support class. (August 2014)	Sumdog \$400 through Lottery Funds
	Teachers	Teachers will look at their grade-books. They will then recommend students with D's or F's who would benefit from being out of their elective and into English Support. (Jan 2015)	None
	Academic Coordinator, English Support Teacher,	Academic Coordinator and English Support Teacher will look at the current English Support students and their grade in their Core English class. If the student is earning an A or a B, they will be moved into another elective course. (January 2015)	Academic Coordinator: \$ 51,790 through Title 1 Funds  English Support Teacher (.6 FTE): \$41,542 through Title 1 Funds

	Counselor	Once the recommendations are done, the counselor will change student schedules. (January 2015)	Paid through general site funds
Monitor Accelerated Reader levels (August 2014 - May 2015)	English Teachers	English teachers will constantly monitor Accelerated Reader Levels to see growth and participation. (August 2014 - May 2015)	Accelerated reader \$ 7,665 through Lottery Funds
Guidance Team (August 2014 - May 2015)	Guidance Team	The guidance team, consisting of the Principal, Assistant Principal, Counselor, School Psychologist, Academic Coordinator, and SST Coordinator, will meet weekly to discuss students who are academic or behavior concerns. (August 2014 - May 2015)	None
Interventions (August 2014 - May 2015)	Teachers	The bell schedule will include a 20 minute intervention period (PAWS) to allow students with grades below a C, excessive absences, or excessive missing assignments the opportunity to stay in class and improve their grade. (August 2014 - May 2015)	None
		An after school tutoring program (Husky Help) will be offered for students who want to stay after school to improve grades. (August 2014 - May 2015)	\$25,000 through Title 1 Funds

**LEA GOAL: Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment.**

**SCHOOL GOAL: #2** The percentage of students earning a C or better in their Math class will increase from the 2013 - 2014 school year.

<b>What data did you use to form this goal?</b>	<b>What were the findings from the analysis of this data?</b>	<b>How will the school evaluate the progress of this goal?</b>
Grade reports from 2013-2014	Since 52% of students were earning a C or better, we saw a need to increase the percentage.	<p>Grades will be monitored all year through progress reports and quarter grade reports.</p> <p>Where can a budget plan of the proposed expenditures for this goal be found?</p> <p>Form F on Page 17</p>

**STRATEGY:**

**Teachers will monitor student progress throughout the year by looking at quarter and semester grades. They will receive training on the new Math curriculum. They will move students into Math Support classes to help support their Core Math class.**

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Math Support classes (August 2014 - May 2015)	Academic Coordinator	Academic Coordinator will purchase computer intervention programs to use in the support class. (August 2014)	iPass \$5,000 and Sumdog \$400 through Lottery funds
	Teachers	Teachers will look at their grade-books. They will then recommend students with D's or F's who would benefit from being out of their elective and into Math Support. (Jan 2015)	None
	Academic Coordinator, Math Support Teacher	Academic Coordinator and Math Support Teacher will look at the current Math Support students and their grade in their Core Math class. If the student is earning an A or a B, they will be moved into another elective course. (January 2015)	<p>Academic Coordinator: \$51,790 through Title 1</p> <p>Math Support Teacher (.6 FTE): \$46,349 through Title 1</p>
	Counselor	Once the recommendations are done, the counselor will change student schedules. (January 2015)	Paid through general site funds

Professional Development (August 2014 - May 2015)	Math Teachers, Principal, District Curriculum Coach	Teachers will attend 3 trainings for their curriculum (CPM). They will also be observed by a curriculum coach to give advice and ideas. Teachers will have the chance to observe each other.	Approximately \$5,000 through District Title 1 Professional Development
Guidance Team (August 2014 - May 2015)	Guidance Team	The guidance team, consisting of the Principal, Assistant Principal, Counselor, School Psychologist, Academic Coordinator, and SST Coordinator, will meet weekly to discuss students who are academic or behavior concerns. (August 2014 - May 2015)	None
Interventions (August 2014 - May 2015)	Teachers	The bell schedule will include a 20 minute intervention period (PAWS) to allow students with grades below a C, excessive absences, or excessive missing assignments the opportunity to stay in class and improve their grade. (August 2014 - May 2015)	None
		An after school tutoring program (Husky Help) will be offered for students who want to stay after school to improve grades. (August 2014 - May 2015)	\$25,000 through Title 1 Funds



**LEA GOAL: Center JUSD students will be engaged in their educational process and opportunities.**

**SCHOOL GOAL:#3** By May of the 2015-2016 school year, survey data will show a 5% increase in the number of staff and students feeling safe and connected at school

<b>What data did you use to form this goal?</b> <ul style="list-style-type: none"> <li>California School Climate Survey from 2013-2014</li> <li>California Healthy Kids Survey from 2013-2014</li> <li>Bullying survey from November 2014</li> </ul>	<b>What were the findings from the analysis of this data?</b> <ul style="list-style-type: none"> <li>The 2013-2014 Healthy Kids Survey reported" <ul style="list-style-type: none"> <li>Students: 57% feel safe in school</li> <li>Staff: 84% feel it is a safe place for students</li> </ul> </li> </ul>	<b>How will the school evaluate the progress of this goal?</b> <ul style="list-style-type: none"> <li>Every other year through survey results</li> </ul>
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**STRATEGIES:** Teachers will identify student safety issues and the lack of feeling connected at school, review current practices, and identify potential strategies to increase student safety and connectedness.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Identify safety concerns (August 2014-May 2015)	Teachers, Principal, Safety Team	Teachers will identify their safety concerns. They will share their findings with their departments and brainstorm a plan for improvement. They idea will then be shared during a faculty meeting. The safety team will discuss ideas and changes be implemented	None
Clubs (August 2014-May 2015)	Teachers	After school clubs will be offered on various days throughout the week. Riles will have Knitting Club, Cooking Club, Yearbook Club, and Bible Club.	Paid through District General Fund
Counseling (August 2014-May 2015)	Counselor	School counselor provides individual crisis support as well as small group counseling. The counselor will also run a bullying prevention training.	Paid through District General Fund

**LEA GOAL: Center JUSD families will be engaged and informed regarding their student's educational experience.**

**SCHOOL GOAL: #4** By May of the 2015-2016 school year, survey data will show a 5% increase in the number of families attending school events and activities

<b>What data did you use to form this goal?</b> <ul style="list-style-type: none"> <li>California School Climate Survey from 2013-2014</li> <li>California Healthy Kids Survey from 2013-2014</li> </ul>	<b>What were the findings from the analysis of this data?</b> In the 2013-2014 Healthy Kids Survey 16% of students reported that they felt they did no interesting activities at school.	<b>How will the school evaluate the progress of this goal?</b> <ul style="list-style-type: none"> <li>Sign in sheets</li> </ul>
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**STRATEGIES:** Staff members will reach out to families to invite them to school events and activities. Teachers will contact parents more frequently.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Parent Conferences (October 2014 & March 2015)	Teachers, Administrators	Teachers will be available after school for parents to drop in and have a conference. The parents will sign in with the teachers they wish to speak with.	None
Staff will reach out to families to invite them to school events/activities  (August 2014-May 2015)	Classroom teachers, Principal	Classroom teachers will invite families to events/activities via email, phone, face-to-face, or newsletters. Some of Riles activities include: <ul style="list-style-type: none"> <li>o All year - Spirit days and sprit assemblies</li> <li>o All year - Athletic games</li> <li>o All year - PTA events like Skate Night and Holiday Craft Fair</li> <li>o August- Back to School Night</li> <li>o September - Camfel All-school assembly</li> <li>o October &amp; March - Parent Conferences</li> <li>o November - Music Trip to Mondavi</li> <li>o November - Spelling Bee</li> <li>o February - 8th Grade Ballroom Blitz at Sac State</li> </ul>	Paid by District General Fund

		<ul style="list-style-type: none"> <li>o March - Gate Field trip to Alcatraz</li> <li>o March - Open House</li> <li>o April - 8th Grade Civil War Night</li> <li>o November &amp; May - Music Concerts</li> <li>o November &amp; May - Drama productions</li> <li>o May - 8th grade Award Nights</li> <li>o May - 8th Grade Promotion</li> </ul>	
<p>Communication</p> <p>(August 2014-May 2015)</p>	Administrators	Administrators will use the phone messaging system to send out invitations to school events/activities. They will also send home postcards for Honor Roll and citizenship.	None

## Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

School Goal #: 1 - 4

Actions to be Taken to Reach This Goal <sup>1</sup> Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date <sup>2</sup> Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
For the 2014-2015 school year, Center JUSD will offer professional development to ensure the teaching staff is highly qualified and well prepared for the grade level Common Core State Standards, and the needs of all students	August 2014 to May 2015	Staff Development opportunities in the following areas will be offered to teachers: <ul style="list-style-type: none"><li>Curriculum delivery</li><li>Research based instructional strategies</li><li>Technology assistance</li><li>Behavior management</li><li>Data disaggregation</li><li>EL support/strategies</li><li>Collaboration</li></ul>	Academic Coordinator \$14,674.00  Coordinator of C & I \$13,654.00  EL Coordinator \$11,895.00	Title 1 PI  .65 FTE General Fund, .2 FTE Title 1, .15 FTE Title 1 PI  .60 FTE EL, .40 FTE Title III

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
  - District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
  - After-School and Summer School programs funded by categorical programs
  - Data analysis services, software, and training for assessment of student progress
- Centralized services do not include administrative costs.

<sup>1</sup> See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

<sup>2</sup> List the date an action will be taken, or will begin, and the date it will be completed.

## Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Of the four following options, please select the one that describes this school site:

- ☐ This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).
- ☒ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> <b>Local Control Funding Formula (LCFF) – Base Grant</b> Purpose: To provide flexibility in the use of state and local funds by LEAs and schools	\$28,988,662 (d)	<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>LCFF – Supplemental Grant</b> Purpose: To provide a supplemental grant equal to 20 percent of the adjusted LCFF base grant for targeted disadvantaged students	\$1,581,871 (d)	<input type="checkbox"/>
<input checked="" type="checkbox"/> <b>LCFF – Concentration Grant</b> Purpose: To provide an additional concentration grant equal to 50 percent of the adjusted LCFF base grant for targeted students exceeding 55 percent of an LEA's enrollment	\$499,538 (d)	<input type="checkbox"/>
<input type="checkbox"/> <b>California School Age Families Education (Carryover only)</b> Purpose: Assist expectant and parenting students to succeed in school	\$	<input type="checkbox"/>
<input type="checkbox"/> <b>Economic Impact Aid/State Compensatory Education (EIA-SCE) (Carryover only)</b> Purpose: Help educationally disadvantaged students succeed in the regular program	\$	<input type="checkbox"/>

<input type="checkbox"/>	<b>Economic Impact Aid/Limited English Proficient (EIA-LEP) (Carryover only)</b> Purpose: Develop fluency in English and academic proficiency of English learners	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Peer Assistance and Review (Carryover only)</b> Purpose: Assist teachers through coaching and mentoring	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Professional Development Block Grant (Carryover only)</b> Purpose: Attract, train, and retain classroom personnel to improve student performance in core curriculum areas	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Pupil Retention Block Grant (Carryover only)</b> Purpose: Prevent students from dropping out of school	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Quality Education Investment Act (QEIA)</b> Purpose: Funds are available for use in performing various specified measures to improve academic instruction and pupil academic achievement	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>School and Library Improvement Program Block Grant (Carryover only)</b> Purpose: Improve library and other school programs	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>School Safety and Violence Prevention Act (Carryover only)</b> Purpose: Increase school safety	\$	<input type="checkbox"/>
<input type="checkbox"/>	<b>Tobacco-Use Prevention Education</b> Purpose: Eliminate tobacco use among students	\$	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<b>List and Describe Other State or Local Funds (e.g., Career and Technical Education [CTE], etc.)</b> <i>Lottery</i>	\$20,010 (s)	<input type="checkbox"/>
Total amount of state categorical funds allocated to this school		\$20,010	
<b>Federal Programs</b>		<b>Allocation</b>	<b>Consolidated in the SWP</b>
<input checked="" type="checkbox"/>	<b>Title I, Part A: Allocation</b> Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$270,713 (s)	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<b>Title I, Part A: Parental Involvement</b> (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$9,400 (d)	<input type="checkbox"/>

<input checked="" type="checkbox"/>	<b>For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development</b> (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)	\$93,492 (d)		<input type="checkbox"/>
<input checked="" type="checkbox"/>	<b>Title II, Part A: Improving Teacher Quality</b> Purpose: Improve and increase the number of highly qualified teachers and principals	\$120,366 (d)		<input type="checkbox"/>
<input checked="" type="checkbox"/>	<b>Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students</b> Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards	\$52,632 (d)		Title III funds may not be consolidated as part of a SWP <sup>3</sup>
<input type="checkbox"/>	<b>Title VI, Part B: Rural Education Achievement Program</b> Purpose: Provide flexibility in the use of ESEA funds to eligible LEAs	\$		<input type="checkbox"/>
<input type="checkbox"/>	<b>For School Improvement Schools only: School Improvement Grant (SIG)</b> Purpose: to address the needs of schools in improvement, corrective action, and restructuring to improve student achievement	\$		<input type="checkbox"/>
<input type="checkbox"/>	<b>Other federal funds</b> (list and describe)	\$		<input type="checkbox"/>
<input type="checkbox"/>	<b>Other federal funds</b> (list and describe)	\$		<input type="checkbox"/>
<input type="checkbox"/>	<b>Other federal funds</b> (list and describe)	\$		<input type="checkbox"/>
Total amount of federal categorical funds allocated to this school		\$270,713		
Total amount of state and federal categorical funds allocated to this school		\$290,723		

Note: Other Title I-supported activities that are not shown on this page may be included in the SPSA Action Plan.

<sup>3</sup> Title III funds are not a school level allocation even if allocated by the district to a school site. The LEA is responsible for fiscal reporting and monitoring and cannot delegate their authority to a site at which the program is being implemented. If Title III funds are spent at a school site, they must be used for the purposes of Title III and only for those students the LEA has identified for services. For more information please contact the Language Policy and Leadership Office at 916-319-0845.

## Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.<sup>4</sup> The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Joyce Frisch	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chris Borasi	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Windigo Swift	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annelies Verhagen	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susie Lacy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Nataliya Vuksta	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Karina Vuksta	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Numbers of members in each category	1	2	1	2	1

<sup>4</sup> EC Section 52852



## Form E: Recommendations and Assurances

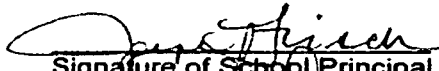
The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

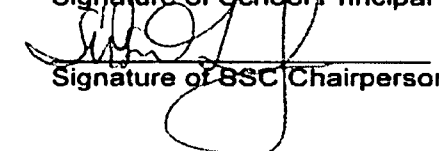
1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan (**Check those that apply**):
  - ☐ State Compensatory Education Advisory Committee \_\_\_\_\_ Signature
  - ☒ English Learner Advisory Committee \_\_\_\_\_ Signature
  - ☐ Special Education Advisory Committee \_\_\_\_\_ Signature
  - ☐ Gifted and Talented Education Advisory Committee \_\_\_\_\_ Signature
  - ☐ District/School Liaison Team for schools in Program Improvement \_\_\_\_\_ Signature
  - ☐ Compensatory Education Advisory Committee \_\_\_\_\_ Signature
  - ☐ Departmental Advisory Committee (secondary) \_\_\_\_\_ Signature
  - ☐ Other committees established by the school or district (list) \_\_\_\_\_ Signature
4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: December 5th, 2014.

Attested:

Joyce Frisch  
Typed name of School Principal

Susie Lacy  
Typed name of SSC Chairperson

  
Signature of School Principal

  
Signature of SSC Chairperson

12-5-14  
Date

12-5-14  
Date

## F: Budget Planning Tool

### SPSA Form F: Budget Planning Tool

SPSABudget

#### SPSA Form F: Budget Planning Tool

School: Wilson C Ries Middle School

District: Center Joint Unified

CDS Code: 34739730108621

Administrator: Joyce Frisch

Date of Revision: 1/1/2000

Operating

Schoolwide Yes

Program (SWP)?

Consolidating

SWP Funds? No

	Fiscal Year Allocation for Funding Sources	Funding Sources	Total of Estimated Expenditures from Funding Source	Remaining Balance for Funding Source
	\$ 270,713.00	Title I (Site Allocation)	\$ 241,471.00	\$ 29,242.00
	\$ 20,010.00	Lottery	\$ 13,465.00	\$ 6,545.00
	\$ 28,988,662.00	LCFF - Base Grant (district)		\$ 28,988,662.00
	\$ 1,581,871.00	LCFF - Supplemental Grant (district)		\$ 1,581,871.00
	\$ 499,538.00	LCFF - Concentration Grant (district)		\$ 499,538.00
	\$ 9,400.00	Title 1 (District Parental Involvement)		\$ 9,400.00
	\$ 93,492.00	Title 1 (District Professional Development)	\$ 5,000.00	\$ 88,492.00
	\$ 120,366.00	Title II - Improving Teacher Quality (District)		\$ 120,366.00

Budget/Resource Code Descriptions	Budget/Resource Codes	Estimated Expenditures for All Goals by Code Type
Unrestricted	0000	
Lottery	6300	\$13,465.00
Title 1	3010	\$246,471.00

## SPSA Form F: Budget Planning Tool

### SPSA Form F: Budget Planning Tool

**School:** Wilson C Riles Middle School  
**District:** Center Joint Unified  
**CDS Code:** 34739730108621  
**Administrator:** Joyce Frisch  
**Date of Revision:** 1/1/2000  
**Operating Schoolwide Program (SWP)?** Yes

**Goal #1** The percentage of students earning a C or better in their English class will increase from the 2013 - 2014 school year.

		Funding Source	Title I (Site Allocation)	Lottery
		Remaining Fiscal Year Allocation	\$29,242.00	\$6,545.00
		Estimated Costs per Funding Source	\$ 118,332.00	\$ 8,065.00
Description of expenditures for implementing this Goal	Budget Category	Code	Estimated Costs	Estimated Costs
Academic Coordinator	Title 1	3010	\$ 51,790.00	\$ -
SumDog	Lottery	6300	\$ -	\$ 400.00
English Support Teacher (.6)	Title 1	3010	\$ 41,542.00	\$ -
Accelerated Reader	Lottery	6300	\$ -	\$ 7,665.00
Husky Help	Title 1	3010	\$ 25,000.00	\$ -

## SPSA Form F: Budget Planning Tool

### SPSA Form F: Budget Planning Tool

**School:** Wilson C Riles Middle School  
**District:** Center Joint Unified  
**CDS Code:** 34739730108621  
**Administrator:** Joyce Frisch  
**Date of Revision:** 1/1/2000  
**Operating Schoolwide Program (SWP)?** Yes

**Goal #1** The percentage of students earning a C or better in their English class will increase from the 2013 - 2014 school year.

		Funding Source	Title I (Site Allocation)	Lottery
		Remaining Fiscal Year Allocation	\$29,242.00	\$8,545.00
		Estimated Costs per Funding Source	\$ 118,332.00	\$ 8,065.00
Description of expenditures for implementing this Goal	Budget Category	Code	Estimated Costs	Estimated Costs
Academic Coordinator	Title 1	3010	\$ 51,790.00	\$ -
SumDog	Lottery	6300	\$ -	\$ 400.00
English Support Teacher (.6)	Title 1	3010	\$ 41,542.00	\$ -
Accelerated Reader	Lottery	6300	\$ -	\$ 7,665.00
Husky Help	Title 1	3010	\$ 25,000.00	\$ -

## **Form G: Single Plan for Student Achievement Annual Evaluation**

Pursuant to California *Education Code* Section 64001(g), the School Site Council (SSC) must evaluate at least annually the effectiveness of planned activities. In the cycle of continuous improvement of student performance, evaluation of the results of goals will provide data to inform and guide subsequent plans.

Annual evaluation by the SSC and local educational agency (LEA) is a critical part of the continuous cycle of improvement for a school. Furthermore, it is an integral component of the Compensatory Education (CE) Federal Program Monitoring (FPM) review process for Single Plan for Student Achievements (SPSAs). During an FPM review, the SSC and LEA must be able to provide evidence of the evaluation process to determine if the needs of students are being met by the strategies described in the SPSA.

The SPSA annual evaluation may be a summary description of the school's progress toward implementation of the strategies and actions in the SPSA. The report may also include a data analysis of the school's progress towards its student achievement goals based on local, state, or national assessment data.

During the evaluation process, it is important for the SSC and LEA to exercise caution about jumping to conclusions about the effectiveness or non-effectiveness of specific activities and programs without examining the underlying causes. The SSC and LEA should consider all relevant factors when evaluating the plan, such as the degree of implementation, student enrollment changes, and health and safety issues.

### **SAMPLE QUESTIONS FOR SPSA ANNUAL EVALUATION**

#### **Plan Priorities**

- Identify the top priorities of the current SPSA. **(No more than 2–3.)**
- Identify the major expenditures supporting these priorities.

#### **Plan Implementation**

- Identify strategies in the current SPSA that were fully implemented as described in the plan.
- Identify strategies in the current SPSA that were not fully implemented as described in the plan or were not implemented within the specified timelines.
  - What specific actions related to those strategies were eliminated or modified during the year?
  - Identify barriers to full or timely implementation of the strategies identified above.

- What actions were undertaken to mitigate those barriers or adjust the plan to overcome them?
- What impact did the lack of full or timely implementation of these strategies have on student outcomes? What data did you use to come to this conclusion?

### **Strategies and Activities**

- Identify those strategies or activities that were particularly effective in improving student achievement. What evidence do you have of the direct or indirect impact of the strategies or activities on student achievement?
- Identify those strategies or activities that were ineffective or minimally effective in improving student achievement.
  - Based on an analysis of the impact of the strategies/activities, what appears to be the reason they were ineffective in improving student achievement?
    - Lack of timely implementation
    - Limited or ineffective professional development to support implementation
    - Lack of effective follow-up or coaching to support implementation
    - Not implemented with fidelity
    - Not appropriately matched to student needs/student population
    - Other \_\_\_\_\_
  - Based on the analysis of this practice, would you recommend:
    - Eliminating it from next year's plan
    - Continuing it with the following modifications: \_\_\_\_\_

### **Involvement/Governance**

- How was the SSC involved in development of the plan?
- How were advisory committees involved in providing advice to the SSC?
- How was the plan monitored during the school year?

- What changes are needed to ensure involvement of all stakeholders and adequate monitoring of planned activities and outcomes?

**Outcomes**

- Identify any goals in the current SPSA that were met.
- Identify any goals in the current SPSA that were not met, or were only partially met.
  - List any strategies related to this goal that were identified above as “not fully implemented” or “ineffective” or “minimally” effective.
- Based on this information, what might be some recommendations for future steps to meet this goal?

# *Center Unified School District*

**AGENDA REQUEST FOR:**

**Dept./Site:** Family Resource Center

**Date:** December 17, 2014

**To:** Board of Trustees

**From:** Alyson Collier

**Action Item X**

**Information Item**

**# Attached Pages:** 1

**Principal's Initials:**



**SUBJECT:** Approve PSA for Creative Spirit

**CONSULTANT'S NAME:** Charlie Steffens & Spencer Gorin

**COMPANY NAME (if applicable):** Creative Spirit

**SERVICES TO BE RENDERED:** Healthy Play refresher training for students at Spinelli and Dudley Elementary

**DATES OF SERVICE:** January 12-13, 2015

**PAYMENT PER DAY:** \$3,232.70

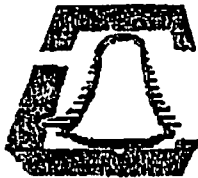
**TOTAL AMOUNT OF CONTRACT:** \$6,465.39

**FUNDING SOURCE:** Bullying Prevention Grant, Spinelli Student Fund Account, & Oak Hill site funds.

**RECOMMENDATION:** CJUSD Board of Trustees approve Professional Services Agreement as Presented

**CONSENT AGENDA**





Center Unified School District  
8408 Watt Avenue  
Antelope, California 95843

## PROFESSIONAL SERVICES AGREEMENT

This agreement for professional services is entered into this 4<sup>th</sup> day of December 2014 by and between the Center Unified School District and the person(s) or firm described below, hereinafter described as CONTRACTOR. Persons performing services under this contract hold themselves out to be independent contractors, not employees of the DISTRICT, and hold(s) the DISTRICT harmless from claims under workers' compensation laws. CONTRACTOR further declares that he/she/it is/are in the business of providing the described service for any and all persons/organizations desiring such services, that such services are not provided exclusively for Center Unified School District. CONTRACTOR also holds the DISTRICT harmless from claims arising from loss, damage, or injury while performing the stipulated services.

Contractor Name: Creative Spirit  
Address: 6062 East Beverly, Tucson, AZ 85711  
Phone: 520-790-8038 Taxpayer ID # 86-0714320

Full description of services to be provided:

Healthy Play classroom presentations at Spinelli Elementary and Oak Hill Elementary

Payment \$ 6,465<sup>39</sup> per 2<sup>nd</sup> event CONTRACTOR will submit a signed invoice not more frequently than monthly, detailing services provided and charges. Payment will be made within forty-five days after receipt of invoice or service, whichever is later.

Beginning Date of Service: Jan 12, 2015 Frequency of Service: 1 day/site

Ending Date of Service: Jan 13, 2015

Method of Payment and Tax Reporting: (check one)

- ☐ Variable Payroll -- W-2 Generated (Requires completion of W-4 & I-9 in Personnel Dept.)  
☒ Accounts Payable -- 1099 Generated (Requires completion of W-9 on back of this form)

Total amount of this contract \$ 6,465<sup>39</sup>/100 Budget # 01-7601-0-5800-001-110-1000-0-7-000

Reason service cannot be provided by a District employee:

No district employee qualified for this program training

X Signature of CONTRACTOR: [Signature]

Signature of District employee requesting service: [Signature]

Signature of Business Manager: \_\_\_\_\_

Date Board of Trustees Approved: \_\_\_\_\_

Signature of Authorized Contracting Official: \_\_\_\_\_

Date: 12/5/14

Date: 12/5/14

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

\*\*\* CONTRACT NOT VALID WITHOUT AUTHORIZED DISTRICT SIGNATURE \*\*\*



INDEPENDENT CONTRACTOR OR EMPLOYEE?  
DISTRICT GUIDELINES

PART I

YES NO

1. Has this category of worker already been classified an "employee" by the IRS? <i>Refer to page 1 for individuals listed in IRS Publication SWR 40 and others identified during the IRS compliance studies in San Diego County.</i>		X
2. Is the individual working as an employee prescribed by the Education Code? <i>Education Code sections 45100-45451/88000-88263 define what constitutes classified service and 44800-45060/87000-87333 define certificated service. The IRS predisposes an employer/employee relationship when state law mandates such a relationship.</i>		X
3. Is the individual already an employee of the district in another capacity?		X
4. Has the individual performed substantially the same services for the district as an employee in the past? <i>Is the individual retired, returning to substitute, or train, etc.?</i>		X
5. Are there currently employees of the district doing substantially the same services as will be required of this individual?		X
6. Does the district have the legal right to control the method of performance by this individual? <i>Consider whether the district has to train this individual or give instruction as to when, where, how, and in what order to work. Does the district require the individual to submit reports or perform the services at a district site? These factors would indicate the district maintains control sufficient for an employer/employee relationship. However, it is <u>not necessary</u> that the district <u>exercise</u> this right or have the expertise required to do so. In many cases this would not be practical nor advisable.</i>		X
7. Are the services, as being provided, an integral part of school operations? <i>Are the services being provided necessary to the operation of the school, program, project, etc.? This indicates the district has an interest in the method of performance and implies the maintenance of legal control.</i>		X

If the answer to any of the above questions is "YES",

**STOP HERE**

Do not complete the rest of the questions. The individual is the district employee and must be paid and reported accordingly.

If all of the above are "NO", continue...

PART II

YES NO

8. Must the required service be performed by this individual? <i>Consider whether or not the individual may designate someone else to do the work without the district's knowledge or approval</i>		X
9. Does the district have a continuing relationship with this individual? <i>Is this a "one shot deal" or will the district continue to use this individual in the future? This could be on an infrequent or irregular basis but a continuous relationship exists.</i>		X
10. Can this relationship be terminated without the consent of <u>both</u> parties?		X

If the answer to questions 8, 9, or 10 is "YES", there is a good possibility that an employment relationship exists. Questions 8 & 9 are indicators of district control that, in conjunction with other factors, imply an employment relationship. Go back to PART I and re-evaluate each question. If questions 1-7 are still all "NO", continue...

## PART II - continued

YES NO

11. Does the individual operate an <u>independent</u> trade or business that is available to the general public? <i>A determining factor in judging independence is the performance of services to the general public. In evaluating this criteria, school districts are considered to be separate entities. Keep in mind: if the district is utilizing this individual's services on a full-time basis, the individual is <u>not</u> available to the general public. NOTE: Possession of a business license or incorporation does <u>not</u> automatically satisfy this requirement. The determination <u>must</u> be made on the actual <u>relationship</u> between the district and the individual performing services.</i>	X	
12. Does the individual have a substantial investment in his/her business, i.e. maintains a facility, equipment, etc.? <i>This is indicative of economic risk inherent in business enterprises. An independent contractor must be able to make a profit or sustain a loss.</i>	X	

If either 11 or 12 are "NO", the individual is a district employee

## STOP HERE

and process the individual through payroll.

If 11 and 12 are both "YES", continue

YES NO

13. Does the individual provide all materials and support services necessary for the performance of this service? <i>The district should not be providing office space, clerical, secretarial, or any other support for this individual such as materials, xeroxing, printing, office supplies, etc. Any necessary assistants would be hired by the individual.</i>	X	
14. Is this paid by the job or on a commission?	X	
15. Does the individual bear the cost of any travel and business expenses incurred to perform this service? <i>Generally, these types of expenses are paid by an employer, however, some contracts provide for payment of airfare, mileage, etc. for consultants.</i>	X	

If 11 and 12 are "YES", 13 through 15 should also be "YES" and are items that should be written into the consultant contract. This individual is an independent contractor. A "YES" on questions 13 through 15 supports the district's conclusion and substantiates a "reasonable basis" for treatment as an independent contractor. While there are circumstances where the district might pay contractually provided expenses, these should be kept at a minimum to avoid giving the impression of an employment relationship.



Charlie Steffens and Spencer Gorin  
6062 East Beverly, Tucson, AZ 85711  
1-800-742-0708

## QUOTES TO ENGAGE CREATIVE SPIRIT

December 3, 2014

TO: Alyson Collier  
Center USD  
3401 Scotland Dr.  
Antelope, CA 95843

The fee for Healthy Play services for Spinelli and Oak Hill schools will be \$6,465.39 dollars. The services will include a half day staff training for up to 50 participants at each school on January 12-13, 2015. Additionally, 6 classroom consultations will be provided in the morning at each school. Electronic handouts will be provided to all participants.

Half day training at Oak Hill and Spinelli schools.  
6 hours of classroom consultations at each school.

	Fee for services	\$5,000.00
Expenses:		
Air fare for 2 trainers from Tucson to Sacramento		\$ 814.40
Lodging for 2 trainers for two nights.		\$ 541.88
Car rental and gas.		\$ 109.11
TOTAL FEES AND EXPENSES		\$6,465.39

Please create a purchase order for Creative Spirit LLC for this amount and send it to us.

Charlie Steffens      Date 12/3/14  
Creative Spirit CEO

Creative Spirit LLC    Federal Tax identification number    EIN 86-0714320

# Center Joint Unified School District

**AGENDA REQUEST FOR:**

**Dept./Site:** Facilities & Operations Department

**To:** Board of Trustees

**Action Item** \_\_\_\_\_

**Date:** December 17, 2014

**Information Item** X

**From:** Craig Deason, Assist. Supt.

**# Attached Pages** 2

**Assist. Supt. Initials:** CD

**SUBJECT:** Amendment 1 to CCTR-4186,  
Local Agreement for Child Development Services

The CCTR-4186 is being amended to reflect an increase in the Maximum Reimbursable Amount (MRA) from \$575,658.00 to \$608,491.00 and an increase in the minimum Child Days of Enrollment (CDE) from 16,744.0 to 16,856.0.

**CONSENT AGENDA**

**CALIFORNIA DEPARTMENT OF EDUCATION**

1430 N Street

Sacramento, CA 95814-5901

**F.Y. 14 - 15****Amendment 01****LOCAL AGREEMENT FOR CHILD DEVELOPMENT SERVICES**

Budget Act/Rate Increase

DATE: July 01, 2014

CONTRACT NUMBER: CCTR-4186

PROGRAM TYPE: GENERAL CHILD CARE &  
DEV PROGRAMSPROJECT NUMBER: 34-7397-00-4CONTRACTOR'S NAME: CENTER JOINT UNIFIED SCHOOL DISTRICT

This agreement with the State of California dated July 01, 2014 designated as number CCTR-4186 shall be amended in the following particulars but no others:

The Maximum Reimbursable Amount (MRA) payable pursuant to the provisions of this agreement shall be amended by deleting reference to \$575,658.00 and inserting \$608,491.00 in place thereof.

The Maximim Rate per child day of enrollment payable pursuant to the provisions of the agreement shall be amended by deleting reference to \$34.38 and inserting \$36.10 in place thereof.

**SERVICE REQUIREMENTS**

The minimum Child Days of Enrollment (CDE) Requirement shall be amended by deleting reference to 16,744.0 and inserting 16,856.0 in place thereof.

Minimum Days of Operation (MDO) Requirement shall be 250. (No change)

STATE OF CALIFORNIA		CONTRACTOR	
BY (AUTHORIZED SIGNATURE)		BY (AUTHORIZED SIGNATURE)	
PRINTED NAME OF PERSON SIGNING Suresh Chandra, Manager		PRINTED NAME AND TITLE OF PERSON SIGNING	
TITLE Contracts, Purchasing and Conference Services		ADDRESS	
AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 32,833	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE	
PRIOR AMOUNT ENCUMBERED FOR THIS CONTRACT \$ 575,658	(OPTIONAL USE) See Attached		
TOTAL AMOUNT ENCUMBERED TO DATE \$ 608,491	ITEM See Attached	CHAPTER	STATUTE FISCAL YEAR
OBJECT OF EXPENDITURE (CODE AND TITLE) 702		Department of General Services use only	
I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.		T.B.A. NO.	B.R. NO.
SIGNATURE OF ACCOUNTING OFFICER See Attached		DATE	

CONTRACTOR'S NAME: CENTER JOINT UNIFIED SCHOOL DISTRICT

CONTRACT NUMBER: CCTR-4186

## Amendment 01

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ -6,469	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal		
PRIOR AMOUNT ENCUMBERED \$ 186,126	(OPTIONAL USE)0656 13609-7397	FC# 93.596 PC# 000321		
TOTAL AMOUNT ENCUMBERED TO DATE \$ 179,657	ITEM 30.10.020.001 6110-194-0890	CHAPTER B/A	STATUTE 2014	FISCAL YEAR 2014-2015
OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290				

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 10,051	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal		
PRIOR AMOUNT ENCUMBERED \$ 88,791	(OPTIONAL USE)0656 15136-7397	FC# 93.575 PC# 000324		
TOTAL AMOUNT ENCUMBERED TO DATE \$ 98,842	ITEM 30.10.020.001 6110-194-0890	CHAPTER B/A	STATUTE 2014	FISCAL YEAR 2014-2015
OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290				

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 29,251	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE General		
PRIOR AMOUNT ENCUMBERED \$ 300,741	(OPTIONAL USE)0656 23254-7397			
TOTAL AMOUNT ENCUMBERED TO DATE \$ 329,992	ITEM 30.10.020.001 6110-194-0001	CHAPTER B/A	STATUTE 2014	FISCAL YEAR 2014-2015
OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-6105 Rev-8590				

I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.	T.B.A. NO.	B.R. NO.
SIGNATURE OF ACCOUNTING OFFICER	DATE	



# Center Joint Unified School District

## AGENDA REQUEST FOR:

Dept./Site: Facilities & Operations Department

To: Board of Trustees

Action Item X

Date: December 17, 2014

Information Item     

From: Craig Deason, Assist. Supt.

# Attached Pages     

Assist. Supt. Initials: C. Deason

## SUBJECT: Disposal of Surplus Equipment

The Facilities & Operations Department would like to surplus the following equipment from the Maintenance Department and Center High School Auto Shop that are no longer in use:

85 GMC 7000, VIN #1GDL7D1B3FV508924  
Safety Kleen Parts Washer  
Coats Tire Mounter  
Coats 700 Wheel Balancer  
FMC Wheel Balancer  
Miller Wire Feed Welder  
AMMCO Brake Rotor Lathe  
CoolTech 75700 Cool X Changer  
Powermatic Drill Press  
Rockwell Jigsaw  
JRI Parts Washer  
Rotary 9000 lb. Lift  
Bend Pak 12,000 lb. Lift

These items will be offered for sale, donation, or disposal following your approval.

Recommendation: That the Board of Trustees approves the surplus and disposal, donation, or sale of the equipment.

CONSENT AGENDA

# Center Joint Unified School District

**AGENDA REQUEST FOR:**

**Dept. /Site:** Business Department

**Date:** 12/01/2014

**Action Item**

**To:** Board of Trustees

**Information Item**

**From:** Jeanne Bess

**# Attached Page**1

**SUBJECT:**

**APPROVAL OF CENTER JOINT UNIFIED SCHOOL DISTRICT  
PAYROLL ORDERS**

The Governing board is asked to approve the attached payroll  
Orders for July 2014 through November 2014.

**RECOMMENDATION:** That the CJUSD Board of Trustees approve the  
District Payroll Orders for July 2014 through November 2014.

**CONSENT AGENDA**

<b>DISTRICT PAYROLL-SUMMARIZED FOR FISCAL YEAR ENDING JUNE 30,2015</b>
--

	REGULAR	VARIABLE	SPECIAL	TOTAL PAYROLL	#OF TRANSACTIONS
JULY	\$ 902,542.82	81406.56		\$ 983,949.38	290
AUG	\$ 2,266,235.09	\$ 91,685.94		\$ 2,357,921.03	740
SEPT	\$ 2,276,306.32	\$ 123,245.48		\$ 2,399,551.80	779
OCT	\$ 2,276,061.80	\$ 92,332.69		\$ 2,368,394.49	720
NOV	\$ 2,262,683.99	\$ 152,851.28		\$ 2,415,535.27	742
DEC				\$ -	
2-Jan				\$ -	
JAN				\$ -	
FEB				\$ -	
MARCH				\$ -	
APRIL				\$ -	
MAY				\$ -	
JUNE				\$ -	
SPECIAL				\$ -	

\$ 9,983,830.02	\$ 541,521.95	\$ -	\$ 10,525,351.97	3271
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# Center Joint Unified School District

**AGENDA REQUEST FOR:**

**Dept./Site:** Business Department

**Date:** November, 2014

**To:** Board of Trustees

**From:** Jeanne Bess

**Action Item**

**Information Item**

**# Attached Pages** 40

**SUBJECT: Supplemental Agenda – Commercial Warrant Registers**

**November 5, 2014 \$198,620.45, November 17, 2014 \$49,584.16,  
November 20, 2014 \$448,610.21**

**The commercial warrant payments to vendors totals  
\$ 696,814.82**

**RECOMMENDATION: That the CJUSD Board of Trustees approve the  
Supplemental Agenda – Vendor Warrants as  
presented**

**CONSENT AGENDA**

**XV- 17**

81 CENTER UNIFIED SCHOOL DIST.  
11-05-14

ACCOUNTS PAYABLE PRELIST

J8626 APY500

H.02.05 11/05/14 PAGE

0

Batch status: A All

From batch: 0037

To batch: 0037

Include Revolving Cash: Y

Include Address: N

J8626 APY500 H.02.05 11/05/14 PAGE 1  
 << Open >>

2

81 CENTER UNIFIED SCHOOL DIST.  
11-05-14

ACCOUNTS PAYABLE PRELIST  
BATCH: 0037 11-5-14  
FUND : 01 GENERAL FUND

J8626 APY500 H.02.05 11/05/14 PAGE 2  
<< Open >>

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
021669/00	BAIONI, RON							
1255 PO-151056	11/05/2014	MILEAGE		1 01-3010-0-5210-371-0000-2700-012-000 NN F			15.12	15.12
TOTAL PAYMENT AMOUNT							15.12 *	15.12
022498/00	BLACK & DECKER U.S. INC							
1003 PO-150859	11/05/2014	09516837		1 01-8150-0-4300-106-0000-8110-007-000 NN P			131.09	131.09
1003 PO-150859	11/05/2014	09516836		1 01-8150-0-4300-106-0000-8110-007-000 NN P			49.78	49.78
TOTAL PAYMENT AMOUNT							180.87 *	180.87
011038/00	BUREAU OF EDUCATION & RESEARCH							
1276 PO-151086	11/05/2014	REGIST FEE		1 01-7405-0-5200-472-0000-2140-014-000 NN F			235.00	235.00
TOTAL PAYMENT AMOUNT							235.00 *	235.00
021678/00	CAPITOL ACADEMY							
217 PO-150725	11/05/2014	512		1 01-6500-0-5800-102-5750-1180-002-000 NN P			9,894.80	9,894.80
TOTAL PAYMENT AMOUNT							9,894.80 *	9,894.80
017639/00	CDT INC.							
810 PO-150694	11/05/2014	29230		1 01-0000-0-5800-110-0000-7200-004-000 NN P			251.00	251.00
TOTAL PAYMENT AMOUNT							251.00 *	251.00
020305/00	CDW GOVERNMENT INC.							
1080 PO-150934	10/05/2014	QH594405, QG41105		1 01-3550-0-4300-472-1110-1000-014-000 NN F			578.88	544.55
1080 PO-150934	11/05/2014	QH00132, QJ42782		2 01-3550-0-4400-472-1110-1000-014-000 NN F			2,876.22	2,876.22
1081 PO-150935	11/05/2014	QG27477		1 01-3550-0-4400-472-1110-1000-014-000 NN F			993.48	989.95
1082 PO-150936	11/05/2014	QG27482		1 01-3550-0-4400-472-1110-1000-014-000 NN F			992.83	989.95
TOTAL PAYMENT AMOUNT							5,400.67 *	5,400.67
016036/00	CENTER FOR HEARING HEALTH INC		942722490					
1262 PO-151074	11/05/2014	12928		1 01-0000-0-5800-102-0000-3140-003-000 NN P			2,165.00	2,165.00
TOTAL PAYMENT AMOUNT							2,165.00 *	2,165.00

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP	Liq Amt	Net Amount
010407/00	CENTER UNIFIED REVOLVING FUND	000000000			
1218 PO-151037	11/05/2014	PESI-REISTRATION	1 01-6512-0-5200-102-5001-2700-002-000 NN F	299.98	299.98
		TOTAL PAYMENT AMOUNT	299.98 *		299.98
021175/00	CINTAS CORPORATION	[REDACTED]			
1250 PO-151064	11/05/2014	8401646197	1 01-0000-0-5800-111-0000-8200-007-000 NN F	240.00	240.00
		TOTAL PAYMENT AMOUNT	240.00 *		240.00
018180/00	CITRUS HEIGHTS SAW & MOWER	[REDACTED]			
50 PO-150082	11/05/2014	290697	1 01-0000-0-4300-106-0000-8110-007-000 NN P	407.16	407.16
998 PO-150854	11/05/2014	290381	1 01-0000-0-6400-106-0000-8110-007-000 NN F	8,905.67	4,840.07
		TOTAL PAYMENT AMOUNT	5,247.23 *		5,247.23
014524/00	CONTINENTAL ATHLETIC				
1203 PO-151026	11/05/2014	0078452	1 01-0472-0-4300-472-1801-1000-014-000 NN P	338.90	338.90
1203 PO-151026	11/05/2014	0078868	1 01-0472-0-4300-472-1801-1000-014-000 NN P	7,019.60	7,019.60
1203 PO-151026	11/05/2014	0078927	1 01-0472-0-4300-472-1801-1000-014-000 NN F	1,767.20	1,767.20
		TOTAL PAYMENT AMOUNT	9,125.70 *		9,125.70
016761/00	CPM EDUCATIONAL PROGRAM				
1025 PO-150882	11/05/2014	S402917	1 01-6300-0-4100-103-1110-1000-003-000 NN F	354.89	353.40
		TOTAL PAYMENT AMOUNT	353.40 *		353.40
021477/00	CUMMINGS, CATHY				
1240 PO-151059	11/05/2014	TRAVEL-REIMB	1 01-3550-0-5200-472-1110-1000-014-000 NN F	206.37	206.37
		TOTAL PAYMENT AMOUNT	206.37 *		206.37
017462/00	DAVIS, SHANNON				
1246 PO-151077	11/05/2014	MILEAGE	1 01-5630-0-5800-601-1220-1000-017-000 NN F	456.29	456.29
		TOTAL PAYMENT AMOUNT	456.29 *		456.29



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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
016483/00	DEVELOPMENTAL STUDIES CENTER						
1019 PO-150872	11/05/2014	87614	1 01-6500-0-4300-102-5770-1110-002-000 NN F			3,195.94	3,178.40
TOTAL PAYMENT AMOUNT			3,178.40 *				3,178.40
017959/00	FIRST CHOICE COFFEE SERVICES						
1249 PO-151063	11/05/2014	863241	1 01-8150-0-4300-106-0000-8110-007-927 NN P			102.50	102.50
1249 PO-151063	11/05/2014	230108	1 01-8150-0-4300-106-0000-8110-007-927 NN P			15.00	15.00
1249 PO-151063	11/05/2014	852054	1 01-8150-0-4300-106-0000-8110-007-927 NN P			44.00	44.00
1249 PO-151063	11/05/2014	850298	1 01-8150-0-4300-106-0000-8110-007-927 NN P			66.50	66.50
1249 PO-151063	11/05/2014	C11734	2 01-8150-0-5600-106-0000-8110-007-927 NN P			100.00	100.00
TOTAL PAYMENT AMOUNT			328.00 *				328.00
015137/00	FRED PRYOR SEMINARS						
1152 PO-151010	11/05/2014	2274698	1 01-0000-0-5300-112-0000-3600-007-000 NN F			199.00	199.00
TOTAL PAYMENT AMOUNT			199.00 *				199.00
021754/00	GAYNOR TELESYSTEMS INC						
1259 PO-151071	11/05/2014	INV0000027473	1 01-8150-0-5800-106-0000-8110-007-000 NN F			75.00	75.00
TOTAL PAYMENT AMOUNT			75.00 *				75.00
022347/00	GIVE SOMETHING BACK						
1191 PO-151007	11/05/2014	IN0300472	1 01-0000-0-4300-472-0000-2700-014-000 NN F			45.17	45.16
1199 PO-151022	11/05/2014	IN-0301600	1 01-0000-0-4300-472-1284-1000-014-000 NN F			349.05	349.04
TOTAL PAYMENT AMOUNT			394.20 *				394.20
017577/00	GOMES, JOE						
1235 PO-151058	11/05/2014	REIB-TRAVEL	1 01-3550-0-5200-472-1110-1000-014-000 NN F			195.35	195.35
TOTAL PAYMENT AMOUNT			195.35 *				195.35
019946/00	GRIFFIN ELECTRIC						
1005 PO-150860	11/05/2014	57431006149	1 01-8150-0-5600-106-0000-8110-007-000 NN F			6,000.00	5,534.00
TOTAL PAYMENT AMOUNT			5,534.00 *				5,534.00

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
014275/00	HAIGHT, DOUG						
1258 PO-151067	11/05/2014	REFUND OVERPAY	1 01-0000-0-9553-000-0000-0000-000 NN F			66.50	66.50
			TOTAL PAYMENT AMOUNT	66.50 *			66.50
022326/00	HOLLIS, WENDY						
1286 PO-151090	11/05/2014	reimb	1 01-0000-0-5200-472-0000-2700-014-000 NN F			35.01	35.01
			TOTAL PAYMENT AMOUNT	35.01 *			35.01
017002/00	HOME DEPOT CREDIT SERVICES						
1147 PO-150981	11/05/2014	5022814	1 01-8150-0-4300-106-0000-8110-007-000 NN P			24.00	24.00
1147 PO-150981	11/05/2014	7013934	1 01-8150-0-4300-106-0000-8110-007-000 NN P			105.45	105.45
			TOTAL PAYMENT AMOUNT	129.45 *			129.45
011341/00	HUNT & SONS INC						
62 PO-150037	11/05/2014	327323	1 01-0000-0-4308-112-0000-3600-007-000 NN P			21,572.02	21,572.02
			TOTAL PAYMENT AMOUNT	21,572.02 *			21,572.02
010702/00	KLERITEC						
1202 PO-151025	11/05/2014	INV00204738	1 01-0000-0-4300-472-1286-1000-014-000 NN F			68.23	68.23
			TOTAL PAYMENT AMOUNT	68.23 *			68.23
016042/00	L&H AIRCO	680013989					
371 PO-150321	11/05/2014	7621	1 01-8150-0-4300-106-0000-8110-007-000 NN P			165.00	165.00
			TOTAL PAYMENT AMOUNT	165.00 *			165.00
021636/00	LAMINATOR.COM						
1192 PO-151008	11/05/2014	LM10142796	1 01-0000-0-4300-472-0000-2700-014-000 YN F			161.98	154.97
			TOTAL PAYMENT AMOUNT	154.97 *			154.97
			TOTAL USE TAX AMOUNT	12.40			

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
021050/00	PACHECO, SHAWNA						
1128 PO-151034	11/05/2014	REIMB	1 01-6520-0-5200-472-5770-1110-003-000 NN F		466.81	466.81	
			TOTAL PAYMENT AMOUNT	466.81 *		466.81	
019093/00	PARDEE'S CAMERAS						
1077 PO-150932	11/05/2014	10460	1 01-3550-0-4300-472-1110-1000-014-000 NN F		204.66	204.66	
1077 PO-150932	11/05/2014	10460	2 01-3550-0-4400-472-1110-1000-014-000 NN F		1,133.73	1,133.73	
1077 PO-150932	11/05/2014	10460	3 01-3550-0-5612-472-1110-1000-014-000 NN F		215.73	215.73	
			TOTAL PAYMENT AMOUNT	1,554.12 *		1,554.12	
010426/00	PAULS SAFE & LOCK						
198 PO-150175	11/05/2014	20511	1 01-8150-0-4300-106-0000-8110-007-000 NY P		14.51	14.51	
			TOTAL PAYMENT AMOUNT	14.51 *		14.51	
019252/00	PEARSON						
928 PO-150862	11/05/2014	4550011	1 01-6500-0-4300-102-5001-3120-002-000 NN F		2,383.40	2,158.91	
			TOTAL PAYMENT AMOUNT	2,158.91 *		2,158.91	
018872/00	PEREZ, ANA						
1285 PO-151089	11/05/2014	REIMB	1 01-0000-0-5200-472-0000-2700-014-000 NN F		35.01	35.01	
			TOTAL PAYMENT AMOUNT	35.01 *		35.01	
017736/00	PRICE, KAREN						
1226 PO-151041	11/05/2014	REIMB	1 01-6500-0-4300-102-5770-1110-002-000 NN F		22.01	22.01	
			TOTAL PAYMENT AMOUNT	22.01 *		22.01	
021194/00	PRUDENTIAL OVERALL SUPPLY INC						
133 PO-150070	11/05/2014	180197866	1 01-0000-0-5600-112-0000-3600-007-000 NN P		58.12	58.12	
			TOTAL PAYMENT AMOUNT	58.12 *		58.12	

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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
017016/00		RADIO SHACK CORPORATION						
1248 PO-151062	11/05/2014	061776		1 01-8150-0-4300-106-0000-8110-007-000 NN P			39.39	39.39
TOTAL PAYMENT AMOUNT							39.39 *	39.39
016450/00		RALLY ATHLETIC						
1187 PO-151033	11/05/2014	771		1 01-0472-0-5800-472-1263-4200-014-000 NN F			2,250.00	2,250.00
TOTAL PAYMENT AMOUNT							2,250.00 *	2,250.00
010552/00		SAC VAL JANITORIAL						
222 PO-150191	11/05/2014	10108612		1 01-0000-0-4300-111-0000-8200-007-000 NN P			527.47	527.47
222 PO-150191	11/05/2014	10108316		1 01-0000-0-4300-111-0000-8200-007-000 NN P			358.02	358.02
TOTAL PAYMENT AMOUNT							885.49 *	885.49
015769/00		SACRAMENTO COUNTY OFFICE OF ED						
1223 PO-151040	11/05/2014	106322		1 01-7405-0-5200-103-0000-2130-003-000 NN F			100.00	100.00
TOTAL PAYMENT AMOUNT							100.00 *	100.00
010041/00		SAN JUAN UNIFIED SCHOOL DIST						
1260 PO-151072	11/05/2014	BUS REPAIR		1 01-0000-0-5800-112-0000-3600-007-000 NN F			150.00	150.00
TOTAL PAYMENT AMOUNT							150.00 *	150.00
010263/00		SMUD						
31 PO-150019	11/05/2014	7000000347		1 01-0000-0-5530-106-0000-8110-007-000 NN P			70,200.52	70,200.52
TOTAL PAYMENT AMOUNT							70,200.52 *	70,200.52
014794/00		TEAM EXPRESS						
646 PO-150554	11/05/2014	P282586101014		1 01-0472-0-4300-472-1263-4200-014-000 NN P			614.70	614.70
TOTAL PAYMENT AMOUNT							614.70 *	614.70

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
010139/00	TROXELL COMMUNICATIONS INC						
1062 PO-150910	11/05/2014	803928	1 01-9115-0-4400-115-0000-7700-007-000 NN P			174.96	174.96
1062 PO-150910	11/05/2014	803061	1 01-9115-0-4400-115-0000-7700-007-000 NN P			155.52	155.52
1062 PO-150910	11/05/2014	803942	1 01-9115-0-4400-115-0000-7700-007-000 NN P			381.68	381.68
TOTAL PAYMENT AMOUNT				712.16 *			712.16
021111/00	ULINE						
1196 PO-151019	11/05/2014	62755243	1 01-0000-0-4300-472-1275-1000-014-000 NN F			207.06	225.91
TOTAL PAYMENT AMOUNT				225.91 *			225.91
022179/00	US HEALTHWORKS						
1257 PO-151070	11/05/2014	2553088-CA	1 01-0000-0-5800-110-0000-7200-004-000 NN P			408.00	408.00
1257 PO-151070	11/05/2014	2583999-CA	1 01-0000-0-5800-110-0000-7200-004-000 NN P			99.00	99.00
1257 PO-151070	11/05/2014	2588580-CA	1 01-0000-0-5800-110-0000-7200-004-000 NN P			28.00	28.00
1257 PO-151070	11/05/2014	2549211	1 01-0000-0-5800-110-0000-7200-004-000 NN P			99.00	99.00
TOTAL PAYMENT AMOUNT				634.00 *			634.00
020702/00	WALL-BUTLER, THELMA						
1210 PO-151049	11/05/2014	REIMB	1 01-5640-0-4300-601-9728-3150-017-000 NN F			146.43	146.43
1237 PO-151076	11/05/2014	REIMB	1 01-5640-0-4300-601-9728-3150-017-000 NN F			93.91	93.91
TOTAL PAYMENT AMOUNT				240.34 *			240.34
016889/00	WATER RITE PRODUCTS INC.						
1232 PO-151057	11/05/2014	566368	1 01-8150-0-4300-106-0000-8110-007-000 NN F			182.50	182.50
TOTAL PAYMENT AMOUNT				182.50 *			182.50
014057/00	WINCKLER, DEBBIE						
1238 PO-151054	11/05/2014	REIMB	1 01-0000-0-5200-110-0000-7200-004-000 NN F			605.33	605.33
TOTAL PAYMENT AMOUNT				605.33 *			605.33
010649/00	WOODLAND TRACTOR						
1181 PO-151013	11/05/2014	P30205	1 01-0000-0-4300-106-0000-8110-007-000 NN F			485.44	485.44
TOTAL PAYMENT AMOUNT				485.44 *			485.44

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Vendor/Addr Reg Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
-----				FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
TOTAL FUND				PAYMENT	157,542.10 **			157,542.10
TOTAL USE TAX AMOUNT					12.40			

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FUND : 09 CHARTER SCHOOLS

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Vendor/Addr Remit name  
Req Reference Date Description  
-----  
010669/00 ALHAMBRA & SIERRA SPRINGS

Tax ID num Deposit type ABA num Account num  
FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP Liq Amt Net Amount

387 PO-150336 11/05/2014 4779099102614  
387 PO-150336 11/05/2014 4779099102614

2 09-0000-0-4300-501-1110-1000-016-000 NN P 24.18 24.18  
1 09-0700-0-4300-503-0000-2700-018-000 NN P 50.00 50.00  
TOTAL PAYMENT AMOUNT 74.18 \* 74.18

TOTAL FUND PAYMENT 74.18 \*\* 74.18



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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
020098/00	BIG TRAY	830503020					
164 PO-150150	11/05/2014	598238	1 13-5310-0-4400-108-0000-3700-007-000 NN P			7,527.60	7,527.60
TOTAL PAYMENT AMOUNT			7,527.60 *				7,527.60
015461/00	CRAIN, ALYCE						
1224 PO-151051	11/05/2014	REFUND	1 13-5310-0-8634-000-0000-0000-000-000 NN F			21.45	21.45
TOTAL PAYMENT AMOUNT			21.45 *				21.45
011205/00	CULTURE SHOCK YOGURT						
176 PO-150160	11/05/2014	2178	1 13-5310-0-4700-108-0000-3700-007-000 NN P			142.80	142.80
TOTAL PAYMENT AMOUNT			142.80 *				142.80
011602/00	DANIELSEN CO., THE						
155 PO-150141	11/05/2014	57930	2 13-5310-0-4300-108-0000-3700-007-000 NN P			8.00	8.00
155 PO-150141	11/05/2014	57930	1 13-5310-0-4700-108-0000-3700-007-000 NN P			3,317.62	3,317.62
TOTAL PAYMENT AMOUNT			3,325.62 *				3,325.62
011255/00	EARTHGRAINS BAKING CO INC						
156 PO-150142	11/05/2014	64-01890-0300-04	1 13-5310-0-4700-108-0000-3700-007-000 NN P			432.22	432.22
156 PO-150142	11/05/2014	64-01891	1 13-5310-0-4700-108-0000-3700-007-000 NN P			756.14	756.14
156 PO-150142	11/05/2014	64-01893	1 13-5310-0-4700-108-0000-3700-007-000 NN P			424.25	424.25
156 PO-150142	11/05/2014	64-01894	1 13-5310-0-4700-108-0000-3700-007-000 NN P			182.75	182.75
156 PO-150142	11/05/2014	64-19052	1 13-5310-0-4700-108-0000-3700-007-000 NN P			657.36	657.36
156 PO-150142	11/05/2014	64-19639	1 13-5310-0-4700-108-0000-3700-007-000 NN P			268.43	268.43
156 PO-150142	11/05/2014	64-19664	1 13-5310-0-4700-108-0000-3700-007-000 NN P			81.77	81.77
TOTAL PAYMENT AMOUNT			2,802.92 *				2,802.92
021080/00	ED JONES FOOD SERVICE INC						
159 PO-150145	11/05/2014	173492	2 13-5310-0-4300-108-0000-3700-007-000 NN P			600.27	600.27
159 PO-150145	11/05/2014	173492	1 13-5310-0-4700-108-0000-3700-007-000 NN P			5,231.24	5,231.24
TOTAL PAYMENT AMOUNT			5,831.51 *				5,831.51

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num			
Req Reference	Date	Description	FD RESO	P OBJE	SIT GOAL	FUNC RES	DEP T9MP	Liq Amt
								Net Amount
015608/00	KNUTSON, KARI							
1173 PO-151011	11/05/2014	SEPT/OCT MILEAGE	1	13-5310-0-5210-108-0000-3700-007-000	NN	P		77.06
TOTAL PAYMENT AMOUNT								77.06
021141/00	LEWIS, YVONNE							
1175 PO-151012	11/05/2014	SEPT MILEAGE	1	13-5310-0-5210-108-0000-3700-007-000	NN	P		4.73
TOTAL PAYMENT AMOUNT								4.73
016279/00	P&R PAPER SUPPLY							
175 PO-150159	11/05/2014	30012628-00	1	13-5310-0-4300-108-0000-3700-007-000	NN	P		2,245.01
TOTAL PAYMENT AMOUNT								2,245.01
019993/00	PROPACIFIC FRESH							
160 PO-150146	11/05/2014	60507	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		1,498.08
160 PO-150146	11/05/2014	61883	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		670.98
160 PO-150146	11/05/2014	61188	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		1,193.80
160 PO-150146	11/05/2014	62230	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		1,509.72
160 PO-150146	11/05/2014	61169	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		954.90
160 PO-150146	11/05/2014	60646	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		1,168.83
160 PO-150146	11/05/2014	60270	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		4,225.87
TOTAL PAYMENT AMOUNT								11,222.18
016043/00	SHELTONS UNLIMITED MECHANICAL							
165 PO-150151	11/05/2014	14-11NUTRI	1	13-5310-0-5600-108-0000-3700-007-000	NY	P		1,785.00
TOTAL PAYMENT AMOUNT								1,785.00
011422/00	SYSCO OF SAN FRANCISCO							
158 PO-150144	11/05/2014	410071830	2	13-5310-0-4300-108-0000-3700-007-000	NN	P		375.25
158 PO-150144	11/05/2014	4010211751	2	13-5310-0-4300-108-0000-3700-007-000	NN	P		60.51
158 PO-150144	11/05/2014	410071830-410291641	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		1,826.17
158 PO-150144	11/05/2014	4010211751-1617164	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		1,191.54
158 PO-150144	11/05/2014	410071830	1	13-5310-0-4700-108-0000-3700-007-000	NN	P		2,093.82
TOTAL PAYMENT AMOUNT								5,547.29
TOTAL FUND PAYMENT								40,533.17

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
015121/00	B.J. FLOORING INC						
688 PO-150590	11/05/2014	2009303	1 14-0024-0-5600-106-9611-8110-007-000 NN F			471.00	471.00
			TOTAL PAYMENT AMOUNT	471.00 *			471.00
			TOTAL FUND PAYMENT	471.00 **			471.00
			TOTAL BATCH PAYMENT	198,620.45 ***	0.00		198,620.45
			TOTAL USE TAX AMOUNT	12.40			
			TOTAL DISTRICT PAYMENT	198,620.45 ****	0.00		198,620.45
			TOTAL USE TAX AMOUNT	12.40			
			TOTAL FOR ALL DISTRICTS:	198,620.45 ****	0.00		198,620.45
			TOTAL USE TAX AMOUNT	12.40			

Number of warrants to be printed: 76, not counting voids due to stub overflows.

81 CENTER UNIFIED SCHOOL DIST.  
11-17-14

ACCOUNTS PAYABLE PRELIST

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Batch status: A All

From batch: 0039

To batch: 0039

Include Revolving Cash: Y

Include Address: N

81 CENTER UNIFIED SCHOOL DIST.  
11-17-14

ACCOUNTS PAYABLE PRELIST  
BATCH: 0039 11-17-14  
FUND : 01 GENERAL FUND

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<< Open >>

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
010002/00	ALDAR ACADEMY							
491 PO-150424	11/17/2014	OCT 2014		1 01-6500-0-5800-102-5750-1180-002-000 NN P			3,288.77	3,288.77
TOTAL PAYMENT AMOUNT							3,288.77 *	3,288.77
019210/00	ANDREWS, JULIE							
1301 PO-151112	11/17/2014	REIMB BEE		1 01-0000-0-5800-371-0000-2700-012-000 NN F			100.00	100.00
1302 PO-151113	11/17/2014	REIMB TRAVEL		1 01-0000-0-5200-371-0000-2700-012-000 NN F			34.53	34.53
TOTAL PAYMENT AMOUNT							134.53 *	134.53
016075/00	ANWAR, SHAHNAZ							
1344 PO-151141	11/17/2014	MILEAGE		1 01-7405-0-5210-103-0000-2130-003-000 NN F			15.46	15.46
TOTAL PAYMENT AMOUNT							15.46 *	15.46
021669/00	BAIONI, RON							
1335 PO-151133	11/17/2014	REIMB SHIPPING		1 01-3010-0-5901-371-0000-2700-012-000 NN F			57.51	57.51
1336 PO-151134	11/17/2014	REIMB SHIPPING		1 01-3010-0-5901-371-0000-2700-012-000 NN F			18.55	18.55
TOTAL PAYMENT AMOUNT							76.06 *	76.06
021235/00	BECKER, LEE ANN							
787 PO-150678	11/17/2014	OCT MILEAGE		1 01-0000-0-5210-102-0000-3140-003-000 NN P			67.71	67.71
TOTAL PAYMENT AMOUNT							67.71 *	67.71
019075/00	BRIGHT FUTURES THERAPY							
216 PO-150190	11/17/2014	3182		1 01-6500-0-5800-102-5750-1180-002-000 NN F			4,760.00	4,760.00
1298 PO-151110	11/17/2014	3182		1 01-6500-0-5800-102-5750-1180-002-000 NN P			12,320.00	12,320.00
TOTAL PAYMENT AMOUNT							17,080.00 *	17,080.00
021477/00	CUMMINGS, CATHY							
1272 PO-151099	11/17/2014	REIMBCOURSE		1 01-0000-0-5800-472-1215-1000-014-000 NN F			31.65	31.65
TOTAL PAYMENT AMOUNT							31.65 *	31.65

81 CENTER UNIFIED SCHOOL DIST.  
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ACCOUNTS PAYABLE PRELIST  
BATCH: 0039 11-17-14  
FUND : 01 GENERAL FUND

J8881 APY500 H.02.05 11/17/14 PAGE 2  
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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
017462/00	DAVIS, SHANNON							
1239 PO-151095	11/17/2014	OCT MILEAGE		1 01-5630-0-5800-601-1220-1000-017-000 NN F			364.90	364.90
TOTAL PAYMENT AMOUNT							364.90 *	364.90
014755/00	EXPLORATORIUM							
1321 PO-151129	11/17/2014	ADMISSION TICKETS		1 01-7220-0-5800-472-1110-1000-014-000 NN F			287.50	287.50
TOTAL PAYMENT AMOUNT							287.50 *	287.50
019050/00	HAL'S AUTO CARE							
1231 PO-151052	11/17/2014	1048702		1 01-0000-0-4300-112-0000-3600-007-000 NN P			858.60	858.60
TOTAL PAYMENT AMOUNT							858.60 *	858.60
014576/00	HAYES, SHIRLEY							
1312 PO-151120	11/17/2014	REIMB CART		1 01-0000-0-4300-472-0000-2700-014-000 NN F			34.54	34.54
TOTAL PAYMENT AMOUNT							34.54 *	34.54
017562/00	JONES, DESIREE							
1156 PO-150987	11/17/2014	TRIP 362		1 01-0000-0-5800-112-0000-3600-007-000 NN P			8.48	8.48
TOTAL PAYMENT AMOUNT							8.48 *	8.48
020449/00	KREBS, FRANK							
1334 PO-151132	11/17/2014	FEES FOR MEETS		1 01-0472-0-5800-472-1263-4200-014-000 NN F			515.00	515.00
TOTAL PAYMENT AMOUNT							515.00 *	515.00
017899/00	LAWSON, BECKY							
1296 PO-151108	11/17/2014	MILEAGE		1 01-7405-0-5210-103-0000-2130-003-000 NN F			35.84	35.84
TOTAL PAYMENT AMOUNT							35.84 *	35.84
015309/00	MAKERBOT INC							
819 PO-150704	11/17/2014	INV041981		1 01-0029-0-4300-472-1110-1000-014-000 NN F			7,215.07	7,215.07
819 PO-150704	11/17/2014	INV041981		2 01-0029-0-4400-472-1110-1000-014-000 NN F			1,178.87	1,178.87
819 PO-150704	11/17/2014	INV041981		3 01-0029-0-5612-472-1110-1000-014-000 NN F			807.50	807.53

81 CENTER UNIFIED SCHOOL DIST.  
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ACCOUNTS PAYABLE PRELIST  
BATCH: 0039 11-17-14  
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Vendor/Addr	Remit name		Tax ID num	Deposit type	ABA num	Account num			
Req Reference	Date	Description		FD RESO P OBJE SIT	GOAL FUNC RES DEP T9MP		Liq Amt	Net Amount	
			TOTAL PAYMENT AMOUNT		9,201.47 *			9,201.47	
020528/00	MARRIOTT HOTEL-SAN JOSE								
1329 PO-151130	11/17/2014	4-ROOMS		1 01-7220-0-5800-472-1110-1000-014-000	NN F		1,027.96	1,027.96	
			TOTAL PAYMENT AMOUNT		1,027.96 *			1,027.96	
021926/00	MATRE, KAREN								
1342 PO-151139	11/17/2014	REIMB		1 01-0000-0-4300-472-0000-2700-014-000	NN F		27.26	27.26	
			TOTAL PAYMENT AMOUNT		27.26 *			27.26	
022172/00	MED TRANS								
245 PO-150409	11/17/2014	721		1 01-6500-0-5800-102-5750-1180-002-000	NN P		570.00	570.00	
			TOTAL PAYMENT AMOUNT		570.00 *			570.00	
014587/00	MILLER, THOMAS								
1313 PO-151121	11/17/2014	REIMB		1 01-0000-0-4300-472-1275-1000-014-000	NN F		18.35	18.35	
			TOTAL PAYMENT AMOUNT		18.35 *			18.35	
021058/00	MULDOON, CARRIE								
1263 PO-151096	11/17/2014	REIMB		1 01-0000-0-4300-238-1110-1000-010-000	NN F		53.99	53.99	
			TOTAL PAYMENT AMOUNT		53.99 *			53.99	
011822/00	OLARIU, STEFAN								
884 PO-150761	11/17/2014	TRIP371		1 01-0000-0-5800-112-0000-3600-007-000	NN P		11.83	11.83	
			TOTAL PAYMENT AMOUNT		11.83 *			11.83	
016103/00	PALI-KUGEL, CONNIE								
1322 PO-151091	11/17/2014	REIMB ER		1 01-0000-0-3404-371-0000-8200-000-000	NN F		50.00	50.00	
			TOTAL PAYMENT AMOUNT		50.00 *			50.00	

81 CENTER UNIFIED SCHOOL DIST.  
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ACCOUNTS PAYABLE PRELIST  
BATCH: 0039 11-17-14  
FUND : 01 GENERAL FUND

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<< Open >>

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
011345/00	PLACER LEARNING CENTER							
247 PO-150481	11/17/2014	OCT 2014		1 01-6500-0-5800-102-5750-1180-002-000 NN P			6,653.40	6,653.40
				TOTAL PAYMENT AMOUNT	6,653.40 *			6,653.40
014231/00	RIVERA, IVAN							
1022 PO-150875	11/17/2014	OCT MILEAGE		1 01-6500-0-5800-102-5770-3600-002-000 NN P			320.32	320.32
				TOTAL PAYMENT AMOUNT	320.32 *			320.32
019951/00	ROBINSON, PAULA							
1295 PO-151107	11/17/2014	POSTAGE		1 01-0000-0-5901-102-9745-3130-003-000 NN P			8.87	8.87
				TOTAL PAYMENT AMOUNT	8.87 *			8.87
014480/00	ROSICRUCIAN EGYPTIAN MUSEUM							
1333 PO-151131	11/17/2014	ADMISSION TICKETS		1 01-7220-0-5800-472-1110-1000-014-000 NN F			350.00	350.00
				TOTAL PAYMENT AMOUNT	350.00 *			350.00
016337/00	SAECHOA, MUANG							
794 PO-150687	11/17/2014	SEPT		1 01-6500-0-5800-102-5770-3600-002-000 NN P			224.00	224.00
794 PO-150687	11/17/2014	OCT		1 01-6500-0-5800-102-5770-3600-002-000 NN P			224.00	224.00
				TOTAL PAYMENT AMOUNT	448.00 *			448.00
018099/00	SHANKLIN, RACHEL							
1269 PO-151097	11/17/2014	OCT MILEAGE		1 01-5630-0-5800-601-1220-1000-017-000 NN F			286.72	286.72
				TOTAL PAYMENT AMOUNT	286.72 *			286.72
022554/00	THE TRAILER SPECIALIST							
727 PO-150621	11/17/2014	5178		1 01-0000-0-6400-106-0000-8110-007-000 NN F			5,710.67	5,710.67
				TOTAL PAYMENT AMOUNT	5,710.67 *			5,710.67



81 CENTER UNIFIED SCHOOL DIST.  
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ACCOUNTS PAYABLE PRELIST  
BATCH: 0039 11-17-14  
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<< Open >>

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
							FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP			
011554/00	TRACTOR SUPPLY CO									
487	PO-150423	11/14/2017	7675			2	01-0000-0-4300-106-0000-8110-007-000 NN P		14.99	14.99
487	PO-150423	11/17/2014	7054			2	01-0000-0-4300-106-0000-8110-007-000 NN P		117.98	117.98
1032	PO-150885	11/17/2014	100006580			1	01-0000-0-6400-111-0000-8200-007-000 NN F		334.78	309.98
TOTAL PAYMENT AMOUNT							442.95 *			442.95
011190/00	UNIVERSAL SPECIALTIES INC									
123	PO-150102	11/17/2014	66279			1	01-8150-0-4300-106-0000-8110-007-000 NN P		431.23	431.23
123	PO-150102	11/17/2014	FIN.CHG			1	01-8150-0-4300-106-0000-8110-007-000 NN P		6.47	6.47
TOTAL PAYMENT AMOUNT							437.70 *			437.70
015018/00	VERHOVETCHI, VEACESLAV									
883	PO-150760	11/17/2014	TRIP 345,356,397			1	01-0000-0-5800-112-0000-3600-007-000 NN P		37.49	37.49
TOTAL PAYMENT AMOUNT							37.49 *			37.49
015191/00	WACHOB, CYNTHIA									
792	PO-150685	11/17/2014	OCT MILEAGE			1	01-6500-0-5210-102-5060-2110-002-000 NN P		115.92	115.92
TOTAL PAYMENT AMOUNT							115.92 *			115.92
022348/00	WILSON, SHERRY									
882	PO-150755	11/17/2014	TRIP 403			1	01-0000-0-5800-112-0000-3600-007-000 NN P		9.75	9.75
TOTAL PAYMENT AMOUNT							9.75 *			9.75
015453/00	WINCHESTER MYSTERY HOUSE									
1339	PO-151136	11/17/2014	48 TICKETS			1	01-7220-0-5800-472-1110-1000-014-000 NN F		960.00	960.00
TOTAL PAYMENT AMOUNT							960.00 *			960.00
011083/00	YOUNG, LAURA									
1271	PO-151098	11/17/2014	REIMB			1	01-5640-0-4300-601-9728-3150-017-000 NN F		42.47	42.47
TOTAL PAYMENT AMOUNT							42.47 *			42.47
TOTAL FUND PAYMENT							49,584.16 **			49,584.16
TOTAL BATCH PAYMENT							49,584.16 ***	0.00		49,584.16

81 CENTER UNIFIED SCHOOL DIST.  
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ACCOUNTS PAYABLE PRELIST  
BATCH: 0039 11-17-14  
FUND : 01 GENERAL FUND

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Vendor/Addr	Remit name		Tax ID num	Deposit type	ABA num	Account num			
Req	Reference	Date	Description	FD	RESO	P	OBJE	SIT	GOAL
				FUNC	RES	DEP	T9MP	Liq Amt	Net Amount
-----									
TOTAL DISTRICT PAYMENT				49,584.16	****			0.00	49,584.16
TOTAL FOR ALL DISTRICTS:				49,584.16	****			0.00	49,584.16

Number of warrants to be printed: 36, not counting voids due to stub overflows.

81 CENTER UNIFIED SCHOOL DIST.  
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ACCOUNTS PAYABLE PRELIST

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0

Batch status: A All

From batch: 0040

To batch: 0040

Include Revolving Cash: Y

Include Address: N

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ACCOUNTS PAYABLE PRELIST  
BATCH: 0040 11-20-14  
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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
018251/00	ACTIVE NETWORK INC						
369 PO-150320	11/20/2014	4100095746	1 01-0000-0-5800-472-0000-2700-014-000 NN F			1,146.00	1,146.00
			TOTAL PAYMENT AMOUNT	1,146.00 *			1,146.00
019433/00	ADI						
124 PO-150103	11/20/2014	XX3J9501	1 01-8150-0-4300-106-0000-8110-007-000 NN P			284.25	284.25
124 PO-150103	11/20/2014	YBTT1301	1 01-8150-0-4300-106-0000-8110-007-000 NN F			215.75	217.35
			TOTAL PAYMENT AMOUNT	501.60 *			501.60
010669/00	ALHAMBRA & SIERRA SPRINGS						
59 PO-150036	11/20/2014	4781257102314	1 01-0000-0-4300-112-0000-3600-007-000 NN P			101.44	101.44
413 PO-150358	11/20/2014	110614	1 01-0000-0-4300-105-0000-7200-005-000 NN P			64.70	64.70
			TOTAL PAYMENT AMOUNT	166.14 *			166.14
010581/00	ALTEC INC. DIVISIONS						
182 PO-150165	11/20/2014	10307783	1 01-0000-0-4300-112-0000-3600-007-000 NN F			58.14	43.18
			TOTAL PAYMENT AMOUNT	43.18 *			43.18
010564/00	APPLE COMPUTER						
1234 PO-151045	11/20/2014	4306739510	1 01-9115-0-4400-115-0000-7700-007-000 NN F			2,589.60	2,601.60
1281 PO-151075	11/20/2014	4308217316	1 01-6500-0-4400-102-5001-2700-002-000 NN F			418.32	412.32
			TOTAL PAYMENT AMOUNT	3,013.92 *			3,013.92
011675/00	AT&T MESSAGING						
22 PO-150013	11/20/2014	6989019	1 01-0000-0-5902-106-0000-8110-007-000 NN P			720.00	720.00
			TOTAL PAYMENT AMOUNT	720.00 *			720.00
011757/00	ATHLETICS UNLIMITED						
1189 PO-151005	11/20/2014	00990000018635	1 01-0000-0-5800-472-1110-1000-014-782 NN F			786.80	786.80
			TOTAL PAYMENT AMOUNT	786.80 *			786.80

81 CENTER UNIFIED SCHOOL DIST.  
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ACCOUNTS PAYABLE PRELIST  
BATCH: 0040 11-20-14  
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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
018533/00	ATKINSON ANDELSON LOYA RUDD						
617 PO-150516	11/20/2014	462807	1 01-0000-0-5804-105-0000-7200-005-000 NE P			16,217.62	16,217.62
			TOTAL PAYMENT AMOUNT	16,217.62 *			16,217.62
021604/00	ATLAS DISPOSAL INDUSTRIES						
23 PO-150014	11/20/2014	19-017	1 01-0000-0-5550-106-0000-8110-007-000 NN P			245.46	245.46
23 PO-150014	11/20/2014	20-001	1 01-0000-0-5550-106-0000-8110-007-000 NN P			261.12	261.12
23 PO-150014	11/20/2014	GV000019-002	1 01-0000-0-5550-106-0000-8110-007-000 NN P			1,582.03	1,582.03
23 PO-150014	11/20/2014	19-003	1 01-0000-0-5550-106-0000-8110-007-000 NN P			1,717.89	1,717.89
23 PO-150014	11/20/2014	19-005	1 01-0000-0-5550-106-0000-8110-007-000 NN P			867.28	867.28
23 PO-150014	11/20/2014	19-007	1 01-0000-0-5550-106-0000-8110-007-000 NN P			4,432.37	4,432.37
23 PO-150014	11/20/2014	19-008	1 01-0000-0-5550-106-0000-8110-007-000 NN P			478.62	478.62
			TOTAL PAYMENT AMOUNT	9,584.77 *			9,584.77
022498/00	BLACK & DECKER U.S. INC						
1003 PO-150859	11/20/2014	09517018	1 01-8150-0-4300-106-0000-8110-007-000 NN P			95.61	95.61
			TOTAL PAYMENT AMOUNT	95.61 *			95.61
014705/00	BMI EDUCATIONAL SERVICES						
1036 PO-150891	11/20/2014	617366	1 01-6300-0-4200-371-1110-1000-012-000 NN F			278.38	297.71
			TOTAL PAYMENT AMOUNT	297.71 *			297.71
018309/00	BRAIN POP LLC						
1241 PO-151060	11/20/2014	US116049	1 01-6300-0-5800-371-1110-1000-012-000 NN F			1,345.00	1,345.00
			TOTAL PAYMENT AMOUNT	1,345.00 *			1,345.00
018196/00	BULBMAN SACRAMENTO						
1068 PO-150919	11/20/2014	196259	1 01-0000-0-4300-472-1215-1000-014-000 NN F			182.79	182.79
			TOTAL PAYMENT AMOUNT	182.79 *			182.79
018984/00	BURNETT, NELLIE						
1364 PO-151161	11/20/2014	TRIPS 395-391	1 01-0000-0-5800-112-0000-3600-007-000 NN P			21.38	21.38
			TOTAL PAYMENT AMOUNT	21.38 *			21.38

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Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
					FD	RESO P	OBJE SIT	GOAL FUNC	RES DEP	T9MP
022223/00	CASBO	PROFESSIONAL DEVELOPMENT								
1351	PO-151148	11/20/2014	200006849			1	01-0000-0-5200-105-0000-7200-005-000	NN F	205.00	205.00
					TOTAL PAYMENT AMOUNT				205.00 *	205.00
021036/00	CCHAT	CENTER								
218	PO-150408	11/20/2014	CENTER			1	01-6500-0-5800-102-5750-1180-002-000	NN P	2,755.28	2,755.28
					TOTAL PAYMENT AMOUNT				2,755.28 *	2,755.28
020305/00	CDW	GOVERNMENT INC.								
1078	PO-150933	11/20/2014	QG02044			1	01-0000-0-4300-472-0000-2700-014-000	NN F	35.61	35.61
1078	PO-150933	11/20/2014	QG02044			2	01-0000-0-4400-472-0000-2700-014-000	NN F	106.91	106.91
					TOTAL PAYMENT AMOUNT				142.52 *	142.52
016036/00	CENTER FOR HEARING HEALTH INC									
1262	PO-151074	11/20/2014	12960			1	01-0000-0-5800-102-0000-3140-003-000	NN P	1,023.25	1,023.25
1262	PO-151074	11/20/2014	12978			1	01-0000-0-5800-102-0000-3140-003-000	NN P	1,537.75	1,537.75
					TOTAL PAYMENT AMOUNT				2,561.00 *	2,561.00
014449/00	CENTER HIGH SCHOOL STUDENT									
1274	PO-151100	11/20/2014	REIMB HOTEL			1	01-3550-0-5800-472-1110-1000-014-000	NN F	232.00	232.00
					TOTAL PAYMENT AMOUNT				232.00 *	232.00
010407/00	CENTER UNIFIED REVOLVING FUND									
1323	PO-151092	11/20/2014	4127 UC REGENTS			1	01-0000-0-5200-238-1110-1000-010-000	NN F	700.00	700.00
					TOTAL PAYMENT AMOUNT				700.00 *	700.00
021175/00	CINTAS CORPORATION									
832	PO-150716	11/20/2014	8401698216			1	01-0000-0-5800-472-0000-2700-014-000	NN P	34.35	34.35
					TOTAL PAYMENT AMOUNT				34.35 *	34.35

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ACCOUNTS PAYABLE PRELIST  
BATCH: 0040 11-20-14  
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Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount						
					FD	RESO	P	OBJE	SIT	GOAL	FUNC	RES	DEP	T9MP		
015699/00	CLARK SECURITY PRODUCTS															
1168	PO-150997	11/20/2014	22K-064976			1	01-8150-0-4300-106-0000-8110-007-000	NN P	65.04	65.04						
					TOTAL PAYMENT AMOUNT				65.04	*						65.04
021813/00	CONSOLIDATED COMMUNICATIONS															
37	PO-150024	11/20/2014	NOV			1	01-0000-0-5902-106-0000-8110-007-000	NN P	468.00	468.00						
					TOTAL PAYMENT AMOUNT				468.00	*						468.00
015735/00	COUNTY OF SACRAMENTO															
26	PO-150079	11/20/2014	18378			1	01-0000-0-5800-106-0000-8110-007-000	NN P	25.00	25.00						
					TOTAL PAYMENT AMOUNT				25.00	*						25.00
015718/00	CUSTOM BENEFIT ADMINISTRATORS															
	PV-151040	11/18/2014	NOVEMBER 26, 2014				01-0000-0-9552-000-0000-0000-000-000	NN								3,382.70
					TOTAL PAYMENT AMOUNT				3,382.70	*						3,382.70
016767/00	DV WAREHOUSE INC															
1268	PO-151085	11/20/2014	106117			1	01-7220-0-4400-472-1110-1000-014-000	NN F	360.73	360.73						
					TOTAL PAYMENT AMOUNT				360.73	*						360.73
020587/00	ELECTRIC GOLF CAR COMPANY INC															
1247	PO-151061	11/20/2014	6411			.1	01-0000-0-4300-472-0000-2700-014-000	NN F	540.00	405.00						
					TOTAL PAYMENT AMOUNT				405.00	*						405.00
022167/00	ESPINOZA, ANGELA															
1354	PO-151157	11/20/2014	REIMB FOR MICE			1	01-3010-0-4300-240-1110-1000-011-000	NN F	161.89	161.89						
					TOTAL PAYMENT AMOUNT				161.89	*						161.89
013935/00	FIELDTURK USA INC															
354	PO-150311	11/20/2014	632227			1	01-9472-0-5612-106-0000-8110-007-000	NN F	3,100.00	3,100.00						
					TOTAL PAYMENT AMOUNT				3,100.00	*						3,100.00

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Req Reference	Date				FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP			
017959/00	FIRST CHOICE COFFEE SERVICES							
1249 PO-151063	11/20/2014	868609		1	01-8150-0-4300-106-0000-8110-007-927 NN F		96.00	102.50
TOTAL PAYMENT AMOUNT								102.50
014292/00	FLINN SCIENTIFIC							
1197 PO-151020	11/20/2014	1808444		1	01-0029-0-4300-472-1110-1000-014-000 NN F		109.00	298.31
1197 PO-151020	11/20/2014	1808444		2	01-0029-0-4400-472-1110-1000-014-000 NN F		838.09	838.09
TOTAL PAYMENT AMOUNT								1,136.40
022347/00	GIVE SOMETHING BACK							
1228 PO-151042	11/20/2014	IN-0302097		1	01-0000-0-4300-105-0000-7200-005-000 NN F		206.37	206.40
1227 PO-151069	11/20/2014	IN-0303551		1	01-6500-0-4300-102-5770-1110-002-000 NN F		248.26	252.01
1275 PO-151081	11/20/2014	IN-0304100		1	01-0000-0-4300-472-1230-1000-014-000 NN F		238.81	238.81
TOTAL PAYMENT AMOUNT								697.22
017618/00	GOPHER SPORT							
1180 PO-151002	11/20/2014	8860852		1	01-0000-0-4300-371-1110-1000-012-000 NN P		46.69	46.69
1180 PO-151002	11/20/2014	8884072		1	01-0000-0-4300-371-1110-1000-012-000 NN F		1,264.44	1,309.15
TOTAL PAYMENT AMOUNT								1,355.84
017718/00	GUIDING HANDS INC.							
244 PO-150683	11/20/2014	2415		1	01-6500-0-5800-102-5750-1180-002-000 NN P		13,692.84	13,692.84
244 PO-150683	11/20/2014	2452		1	01-6500-0-5800-102-5750-1180-002-000 NN P		650.00	650.00
244 PO-150683	11/20/2014	2440		1	01-6500-0-5800-102-5750-1180-002-000 NN P		315.00	315.00
TOTAL PAYMENT AMOUNT								14,657.84
010602/00	HI-LINE ELECTRICAL & MECH							
137 PO-150109	11/20/2014	10339815		1	01-0000-0-4300-112-0000-3600-007-000 NN P		366.01	366.01
TOTAL PAYMENT AMOUNT								366.01
020904/00	HIBBERT, NIKKI							
1365 PO-151162	11/20/2014	TRIP 372		1	01-0000-0-5800-112-0000-3600-007-000 NN P		9.44	9.44
TOTAL PAYMENT AMOUNT								9.44



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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
010830/00	HOLT OF CALIFORNIA						
946 PO-150815	11/20/2014	SW040077498	1 01-0000-0-5600-112-0000-3600-007-000 NN P			65.59	65.59
946 PO-150815	11/20/2014	SC040006322	1 01-0000-0-5600-112-0000-3600-007-000 NN P			160.83	160.83
946 PO-150815	11/20/2014	SW040077495	1 01-0000-0-5600-112-0000-3600-007-000 NN F			129.50	160.83
TOTAL PAYMENT AMOUNT			387.25 *				387.25
017002/00	HOME DEPOT CREDIT SERVICES						
1147 PO-150981	11/20/2014	2270775	1 01-8150-0-4300-106-0000-8110-007-000 NN P			41.81	41.81
1147 PO-150981	11/20/2014	0012378	1 01-8150-0-4300-106-0000-8110-007-000 NN P			27.91	27.91
1147 PO-150981	11/20/2014	6084148	1 01-8150-0-4300-106-0000-8110-007-000 NN P			168.95	168.95
TOTAL PAYMENT AMOUNT			238.67 *				238.67
018990/00	INTERSTATE BATTERY SYSTEM						
135 PO-150108	11/20/2014	614239	1 01-0000-0-4300-112-0000-3600-007-000 NN P			114.37	114.37
TOTAL PAYMENT AMOUNT			114.37 *				114.37
010355/00	KAISER FOUNDATION HEALTH PLAN						
PV-151037	11/18/2014	December	01-0000-0-9552-000-0000-0000-000-000 NN				149,019.18
TOTAL PAYMENT AMOUNT			149,019.18 *				149,019.18
020783/00	KIMBALL MIDWEST						
1363 PO-151160	11/20/2014	3888727	1 01-0000-0-4300-112-0000-3600-007-000 NN P			11.30	11.30
TOTAL PAYMENT AMOUNT			11.30 *				11.30
016338/00	KORNEY BOARD AIDS						
1186 PO-151014	11/20/2014	146721	1 01-0000-0-4300-472-1286-1000-014-000 YN F			226.48	209.70
TOTAL PAYMENT AMOUNT			209.70 *				209.70
TOTAL USE TAX AMOUNT			16.78				
010445/00	LINGUI SYSTEMS INC.						
1182 PO-151048	11/20/2014	2246448	1 01-5640-0-4300-601-9728-3150-017-000 NN F			175.94	175.95
TOTAL PAYMENT AMOUNT			175.95 *				175.95

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Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
017726/00	LOS ANGELES FREIGHTLINER						
1270 PO-151080	11/20/2014	BP112547	1 01-0000-0-4300-112-0000-3600-007-000 NN P			57.00	57.00
1270 PO-151080	11/20/2014	BN60755	1 01-0000-0-4300-112-0000-3600-007-000 NN P			22.87	22.87
1270 PO-151080	11/20/2014	BN60450	1 01-0000-0-4300-112-0000-3600-007-000 NN P			507.10	507.10
1270 PO-151080	11/20/2014	BN60232	1 01-0000-0-4300-112-0000-3600-007-000 NN P			162.43	162.43
1270 PO-151080	11/20/2014	BN60549-BN60284	1 01-0000-0-4300-112-0000-3600-007-000 NN P			1,580.35	1,580.35
TOTAL PAYMENT AMOUNT			2,329.75 *				2,329.75
021914/00	LOY MATTISON ENTERPRISES						
417 PO-150362	11/20/2014	100114103114	1 01-0000-0-5902-106-0000-8110-007-000 NY P			446.25	446.25
TOTAL PAYMENT AMOUNT			446.25 *				446.25
022406/00	MAXIM HEALTHCARE SERVICES INC						
466 PO-150403	11/20/2014	2797360262	1 01-0000-0-5800-102-0000-3140-003-000 NN P			3,579.60	3,579.60
466 PO-150403	11/20/2014	2821110262	1 01-0000-0-5800-102-0000-3140-003-000 NN P			3,192.80	3,192.80
TOTAL PAYMENT AMOUNT			6,772.40 *				6,772.40
020602/00	MCGRAW HILL SCHOOL EDUCATION						
1017 PO-150881	11/20/2014	83125822001	1 01-6300-0-4100-103-1110-1000-003-000 NN F			3,466.80	3,466.80
TOTAL PAYMENT AMOUNT			3,466.80 *				3,466.80
015289/00	MCQUEEN, JANET						
1382 PO-151169	11/20/2014	REIMB ER	1 01-0000-0-3702-112-0000-3600-000-000 NN F			50.00	50.00
TOTAL PAYMENT AMOUNT			50.00 *				50.00
019158/00	MEDCO SUPPLY INC						
1185 PO-151004	11/20/2014	41887920	1 01-0000-0-4300-472-1286-1000-014-000 NN F			831.68	889.86
TOTAL PAYMENT AMOUNT			889.86 *				889.86
019059/00	MILLENNIUM TERMITE & PEST						
29 PO-150017	11/20/2014	TR-71099	1 01-0000-0-5500-106-0000-8110-007-000 NN P			91.00	91.00
29 PO-150017	11/20/2014	TR-72628	1 01-0000-0-5500-106-0000-8110-007-000 NN P			57.00	57.00
29 PO-150017	11/20/2014	TR-72628	1 01-0000-0-5500-106-0000-8110-007-000 NN P			57.00	57.00
TOTAL PAYMENT AMOUNT			205.00 *				205.00

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
021692/00	MONOPRICE INC						
1088 PO-150938	11/20/2014	11345410	1 01-0000-0-4300-472-1275-1000-014-000 NN F			58.00	60.30
TOTAL PAYMENT AMOUNT						60.30 *	60.30
017315/00	NAPA AUTO PARTS - GENUINE AUTO						
69 PO-150040	11/20/2014	978420	1 01-0000-0-4300-112-0000-3600-007-000 NN P			41.57	41.57
69 PO-150040	11/20/2014	979282	1 01-0000-0-4300-112-0000-3600-007-000 NN P			112.32	112.32
69 PO-150040	11/20/2014	979697	1 01-0000-0-4300-112-0000-3600-007-000 NN P			19.72	19.72
TOTAL PAYMENT AMOUNT						173.61 *	173.61
016912/00	NATOMAS AUTOMOTIVE						
130 PO-150106	11/20/2014	172059	1 01-0000-0-5600-112-0000-3600-007-000 NN P			80.49	80.49
TOTAL PAYMENT AMOUNT						80.49 *	80.49
019098/00	NATURAL STONE DESIGN						
87 PO-150047	11/20/2014	6063	1 01-8150-0-5800-106-0000-8110-007-000 NN F			4,094.00	1,831.00
TOTAL PAYMENT AMOUNT						1,831.00 *	1,831.00
015787/00	O'REILLY AUTO PARTS						
68 PO-150039	11/20/2014	3558-309062	1 01-0000-0-4300-112-0000-3600-007-000 NN P			75.62	75.62
68 PO-150039	11/20/2014	308934	1 01-0000-0-4300-112-0000-3600-007-000 NN P			3.09	3.09
68 PO-150039	11/20/2014	307917	1 01-0000-0-4300-112-0000-3600-007-000 NN P			199.21	199.21
68 PO-150039	11/20/2014	307945	1 01-0000-0-4300-112-0000-3600-007-000 NN P			12.56	12.56
68 PO-150039	11/20/2014	307943	1 01-0000-0-4300-112-0000-3600-007-000 NN P			84.18	84.18
68 PO-150039	11/20/2014	308524	1 01-0000-0-4300-112-0000-3600-007-000 NN P			89.15	89.15
68 PO-150039	11/20/2014	306934	1 01-0000-0-4300-112-0000-3600-007-000 NN P			70.78	70.78
68 PO-150039	11/20/2014	307	1 01-0000-0-4300-112-0000-3600-007-000 NN P			6.47	6.47
68 PO-150039	11/20/2014	306704	1 01-0000-0-4300-112-0000-3600-007-000 NN P			25.90	25.90
68 PO-150039	11/20/2014	307532	1 01-0000-0-4300-112-0000-3600-007-000 NN P			95.02	95.02
68 PO-150039	11/20/2014	306789	1 01-0000-0-4300-112-0000-3600-007-000 NN P			8.62	8.62
68 PO-150039	11/20/2014	307422	1 01-0000-0-4300-112-0000-3600-007-000 NN P			79.89	79.89
68 PO-150039	11/20/2014	307680	1 01-0000-0-4300-112-0000-3600-007-000 NN P			20.51	20.51
68 PO-150039	11/20/2014	306786	1 01-0000-0-4300-112-0000-3600-007-000 NN P			56.48	56.48
68 PO-150039	11/20/2014	308792	1 01-0000-0-4300-112-0000-3600-007-000 NN P			12.95	12.95
68 PO-150039	11/20/2014	308436	1 01-0000-0-4300-112-0000-3600-007-000 NN F			112.17	95.60
TOTAL PAYMENT AMOUNT						936.03 *	936.03

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Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
017576/00	OFFICE DEPOT/BUS.SERVICES DIV						
1198 PO-151021	11/20/2014	73806392001	1 01-0000-0-4300-472-1215-1000-014-000 NN P			167.49	167.49
1198 PO-151021	11/20/2014	738063922001	1 01-0000-0-4300-472-1215-1000-014-000 NN P			6.77	6.77
1198 PO-151021	11/20/2014	738063921001	1 01-0000-0-4300-472-1215-1000-014-000 NN F			184.80	184.80
1206 PO-151029	11/20/2014	738064576001	1 01-6500-0-4300-102-5770-1110-002-000 NN F			74.02	74.02
1216 PO-151032	11/20/2014	738062168001	1 01-8150-0-4300-106-0000-8110-007-000 NN P			84.09	84.09
1216 PO-151032	11/20/2014	7380621690019	1 01-8150-0-4300-106-0000-8110-007-000 NN F			17.11	17.11
1229 PO-151043	11/20/2014	737029082001	1 01-0000-0-4300-472-0000-2700-014-000 NN P			74.78	74.78
1229 PO-151043	11/20/2014	737029082002	1 01-0000-0-4300-472-0000-2700-014-000 NN F			16.66	13.60
1230 PO-151044	11/20/2014	737028577001	1 01-0000-0-4300-115-0000-7700-007-000 NN F			71.45	71.45
1244 PO-151055	11/20/2014	737183955001	1 01-0000-0-4300-234-1110-1000-008-000 NN F			461.08	461.08
1266 PO-151079	11/20/2014	739072760001	1 01-0000-0-4300-472-0000-2700-014-000 NN F			64.80	64.80
TOTAL PAYMENT AMOUNT						1,219.99 *	1,219.99
020017/00	PITMAN, EMMA						
1370 PO-151175	11/20/2014	REIMB	1 01-0000-0-4300-472-0000-2700-014-000 NN F			21.17	21.17
TOTAL PAYMENT AMOUNT						21.17 *	21.17
014069/00	PLATT ELECTRIC SUPPLY INC						
46 PO-150032	11/20/2014	F488275	1 01-8150-0-4300-106-0000-8110-007-000 NN P			232.20	232.20
46 PO-150032	11/20/2014	F460443	1 01-8150-0-4300-106-0000-8110-007-000 NN P			201.04	201.04
46 PO-150032	11/20/2014	F412064	1 01-8150-0-4300-106-0000-8110-007-000 NN P			1,279.99	1,279.99
TOTAL PAYMENT AMOUNT						1,713.23 *	1,713.23
021401/00	PRACTI-CAL INC						
1345 PO-151142	11/20/2014	29632	1 01-5640-0-5800-103-0000-3140-003-000 NN P			929.25	929.25
1345 PO-151142	11/20/2014	30007	1 01-5640-0-5800-103-0000-3140-003-000 NN P			116.83	116.83
1345 PO-151142	11/20/2014	30127	1 01-5640-0-5800-103-0000-3140-003-000 NN P			101.08	101.08
1345 PO-151142	11/20/2014	30192	1 01-5640-0-5800-103-0000-3140-003-000 NN P			23.37	23.37
1345 PO-151142	11/20/2014	30256	1 01-5640-0-5800-103-0000-3140-003-000 NN F			23.37	23.37
TOTAL PAYMENT AMOUNT						1,193.90 *	1,193.90
017245/00	PRECISION DATA PRODUCTS INC.						
1282 PO-151088	11/20/2014	548	1 01-0000-0-4300-472-1224-1000-014-000 NN F			228.25	228.25
TOTAL PAYMENT AMOUNT						228.25 *	228.25

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Req Reference	Date	Description	FD RESO	P OBJE	SIT GOAL FUNC RES DEP T9MP		
016973/00	PROJECT LEAD THE WAY						
PV-151041	11/18/2014	28555			01-0029-0-4400-472-1110-1000-014-000 NN		116.64
TOTAL PAYMENT AMOUNT						116.64 *	116.64
021194/00	PRUDENTIAL OVERALL SUPPLY INC						
133 PO-150070	11/20/2014	180198431	1	01-0000-0-5600-112-0000-3600-007-000 NN	P	58.12	58.12
133 PO-150070	11/20/2014	180198996	1	01-0000-0-5600-112-0000-3600-007-000 NN	P	58.12	58.12
133 PO-150070	11/20/2014	181003265	1	01-0000-0-5600-112-0000-3600-007-000 NN	P	58.62	58.62
133 PO-150070	11/20/2014	180195525	1	01-0000-0-5600-112-0000-3600-007-000 NN	P	58.62	58.62
TOTAL PAYMENT AMOUNT						233.48 *	233.48
020049/00	READ NATURALLY						
1020 PO-150874	11/20/2014	192602	1	01-6500-0-4300-102-5770-1110-002-000 NN	F	320.76	297.00
TOTAL PAYMENT AMOUNT						297.00 *	297.00
011238/00	RELIABLE TIRE						
356 PO-150308	11/20/2014	119963	1	01-0000-0-4300-112-0000-3600-007-000 NN	P	360.02	360.02
356 PO-150308	11/20/2014	119961	1	01-0000-0-4300-112-0000-3600-007-000 NN	P	1,112.40	1,112.40
TOTAL PAYMENT AMOUNT						1,472.42 *	1,472.42
010627/00	RIVERVIEW INTERNATIONAL TRUCKS						
579 PO-150500	11/20/2014	846047	2	01-0000-0-4300-112-0000-3600-007-000 NN	P	20.21	20.21
TOTAL PAYMENT AMOUNT						20.21 *	20.21
015769/00	SACRAMENTO COUNTY OFFICE OF ED						
901 PO-150775	11/20/2014	150660	1	01-0000-0-5200-472-0000-2700-014-000 NN	F	200.00	200.00
TOTAL PAYMENT AMOUNT						200.00 *	200.00
018912/00	SAFETY-KLEEN CORPORATION						
1360 PO-151159	11/20/2014	65142848	1	01-0000-0-5600-112-0000-3600-007-000 NN	F	650.84	650.84
TOTAL PAYMENT AMOUNT						650.84 *	650.84

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					FD	RESO	P	OBJE	SIT	GOAL	FUNC	RES	DEP	T9MP		
013973/00	SAMBA SAFETY															
	66 PO-150038	11/20/2014	6137-201410			1	01-0000-0-4300-112-0000-3600-007-000	NN P	54.21	54.21						
	TOTAL PAYMENT AMOUNT						54.21 *									54.21
015962/00	SCHMIEDER, KRIS															
	1352 PO-151155	11/20/2014	REIMB FOR MICE			1	01-3010-0-4300-240-1110-1000-011-000	NN F	129.51	129.51						
	TOTAL PAYMENT AMOUNT						129.51 *									129.51
010880/00	SCHOLASTIC INC.															
	1291 PO-151104	11/20/2014	M5483320			1	01-6300-0-4300-371-1110-1000-012-000	NN F	288.75	288.75						
	TOTAL PAYMENT AMOUNT						288.75 *									288.75
014786/00	SCHOOL SPECIALTY															
	375 PO-150324	11/20/2014	208113431139			1	01-0000-0-4300-236-1110-1000-009-000	NN P	993.51	993.51						
	375 PO-150324	11/20/2014	308102053325-CREDIT			1	01-0000-0-4300-236-1110-1000-009-000	NN F	362.32	59.61						
	546 PO-150465	11/20/2014	308102083078			1	01-6500-0-4300-102-5750-1110-002-000	NN F	141.93	99.06						
	1166 PO-151046	11/20/2014	208113597585			1	01-5630-0-4300-601-1220-1000-017-000	NN F	596.65	596.65						
	TOTAL PAYMENT AMOUNT						1,748.83 *									1,748.83
010373/00	SCHOOLS INSURANCE AUTHORITY															
	1153 PO-150986	11/20/2014	2015-UST-KAM.04			1	01-0000-0-5800-112-0000-3600-007-000	NN P	150.00	150.00						
	1153 PO-150986	11/20/2014	KAM.06			1	01-0000-0-5800-112-0000-3600-007-000	NN P	150.00	150.00						
	1153 PO-150986	11/20/2014	KAM.09			1	01-0000-0-5800-112-0000-3600-007-000	NN P	150.00	150.00						
	TOTAL PAYMENT AMOUNT						450.00 *									450.00
011500/00	SCHOOLS INSURANCE AUTHORITY															
	PV-151039	11/18/2014	NOVEMBER				01-0000-0-9552-000-0000-0000-000-000	NN		43,836.88						
	TOTAL PAYMENT AMOUNT						43,836.88 *									43,836.88
014558/00	SPURR															
	34 PO-150022	11/20/2014	60599			1	01-0000-0-5520-106-0000-8110-007-000	NN P	1,353.52	1,353.52						
	TOTAL PAYMENT AMOUNT						1,353.52 *									1,353.52

81 CENTER UNIFIED SCHOOL DIST.  
11-20-14

ACCOUNTS PAYABLE PRELIST  
BATCH: 0040 11-20-14  
FUND : 01 GENERAL FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO	P OBJE	SIT GOAL FUNC RES DEP T9MP		
018370/00	STANLEY CONVERGENT SECURITY						
35 PO-150081	11/20/2014	11876495	1	01-0000-0-5800-106-0000-8110-007-000	NN P	171.03	171.03
TOTAL PAYMENT AMOUNT						171.03 *	171.03
018066/00	SUPER DUPER INC.						
1172 PO-151047	11/20/2014	2018971A	1	01-5640-0-4300-601-9728-3150-017-000	YN F	207.36	192.00
TOTAL PAYMENT AMOUNT						192.00 *	192.00
TOTAL USE TAX AMOUNT						15.36	
021888/00	SUPERIOR PRINTING INC.						
974 PO-150834	11/20/2014	2249041	1	01-0000-0-5800-105-0000-7200-005-000	NN F	1,499.56	1,516.35
TOTAL PAYMENT AMOUNT						1,516.35 *	1,516.35
020665/00	TALK TOOLS						
1030 PO-150911	11/20/2014	102066	1	01-6500-0-4300-102-5750-1110-002-000	YN F	234.38	217.02
TOTAL PAYMENT AMOUNT						217.02 *	217.02
TOTAL USE TAX AMOUNT						17.36	
017756/00	TIGER DIRECT INC						
684 PO-150588	11/20/2014	L59448720101	1	01-0000-0-4300-472-0000-2700-014-000	YN F	210.29	179.00
765 PO-150657	11/20/2014	L59448670101	1	01-0000-0-4400-472-0000-2700-014-000	YN F	248.39	229.99
TOTAL PAYMENT AMOUNT						408.99 *	408.99
TOTAL USE TAX AMOUNT						32.72	
010139/00	TROXELL COMMUNICATIONS INC						
1007 PO-150865	11/20/2014	805714	1	01-9115-0-5800-115-0000-7700-007-000	NN F	3,325.00	3,325.00
1062 PO-150910	11/20/2014	804409	1	01-9115-0-4400-115-0000-7700-007-000	NN P	3,006.72	3,006.72
1204 PO-151027	11/20/2014	806597	1	01-9115-0-4400-115-0000-7700-007-000	NN F	1,063.80	1,063.81
TOTAL PAYMENT AMOUNT						7,395.53 *	7,395.53
022221/00	WESTERN HEALTH ADVANTAGE						
PV-151038	11/18/2014	DECEMBER	01-0000-0-9552-000-0000-0000-000-000	NN		103,968.00	103,968.00
TOTAL PAYMENT AMOUNT						103,968.00 *	103,968.00

81 CENTER UNIFIED SCHOOL DIST.  
11-20-14

ACCOUNTS PAYABLE PRELIST

J9037 APY500 H.02.05 11/20/14 PAGE 13

BATCH: 0040 11-20-14

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FUND : 01 GENERAL FUND

Vendor/addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP TYMP				
017313/00	XEROX						

419 PO-150364 11/20/2014 230009410

1 01-0000-0-5800-115-9790-8200-007-000 NN P

TOTAL PAYMENT AMOUNT

932.70 \* 932.70 932.70

TOTAL FUND PAYMENT 404,474.64 \*\*

404,474.64

TOTAL USE TAX AMOUNT 82.22



81 CENTER UNIFIED SCHOOL DIST.  
11-20-14

ACCOUNTS PAYABLE PRELIST  
BATCH: 0040 11-20-14  
FUND : 11 ADULT EDUCATION FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO	P OBJE	SIT GOAL	FUNC RES	DEP T9MP
017576/00		OFFICE DEPOT/BUS.SERVICES DIV					
1209 PO-151068	11/20/2014	738792447001	1	11-0030-0-4300-601-4130-1000-017-000	NN F	82.81	70.41
TOTAL PAYMENT AMOUNT						70.41 *	70.41
020981/00		SAVE MART SUPERMARKETS					
844 PO-150728	11/20/2014	2295608	1	11-0030-0-4300-601-4130-1000-017-098	NN P	80.98	80.98
TOTAL PAYMENT AMOUNT						80.98 *	80.98
TOTAL FUND PAYMENT						151.39 **	151.39

81 CENTER UNIFIED SCHOOL DIST.  
11-20-14

ACCOUNTS PAYABLE PRELIST  
BATCH: 0040 11-20-14  
FUND : 13 CAFETERIA FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO	P OBJE	SIT GOAL FUNC RES DEP T9MP		
019834/00	BERKELEY FARMS INC						
161 PO-150147	11/20/2014	1098018	1	13-5310-0-4700-108-0000-3700-007-000	NN P	5,511.38	5,511.38
TOTAL PAYMENT AMOUNT						5,511.38 *	5,511.38
020098/00	BIG TRAY	830503020					
164 PO-150150	11/20/2014	761275	1	13-5310-0-4400-108-0000-3700-007-000	NN P	45.25	45.25
TOTAL PAYMENT AMOUNT						45.25 *	45.25
011205/00	CULTURE SHOCK YOGURT						
176 PO-150160	11/20/2014	2217	1	13-5310-0-4700-108-0000-3700-007-000	NN P	142.80	142.80
TOTAL PAYMENT AMOUNT						142.80 *	142.80
011602/00	DANIELSEN CO., THE						
155 PO-150141	11/20/2014	59261	2	13-5310-0-4300-108-0000-3700-007-000	NN P	228.88	228.88
155 PO-150141	11/20/2014	58667	2	13-5310-0-4300-108-0000-3700-007-000	NN P	67.41	67.41
155 PO-150141	11/20/2014	59261	1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,385.53	2,385.53
155 PO-150141	11/20/2014	58667	1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,274.82	2,274.82
155 PO-150141	11/20/2014	SHT CK 8127801	1	13-5310-0-4700-108-0000-3700-007-000	NN P	61.32	61.32
TOTAL PAYMENT AMOUNT						5,017.96 *	5,017.96
021080/00	ED JONES FOOD SERVICE INC						
159 PO-150145	11/20/2014	174051	2	13-5310-0-4300-108-0000-3700-007-000	NN P	297.90	297.90
159 PO-150145	11/20/2014	173816	1	13-5310-0-4700-108-0000-3700-007-000	NN P	7,038.41	7,038.41
159 PO-150145	11/20/2014	174051	1	13-5310-0-4700-108-0000-3700-007-000	NN P	6,158.79	6,158.79
TOTAL PAYMENT AMOUNT						13,495.10 *	13,495.10
022364/00	HEARTLAND SCHOOL SOLUTIONS						
170 PO-150156	11/20/2014	HSS00000022514	1	13-5310-0-5300-108-0000-3700-007-000	NN P	441.45	441.45
TOTAL PAYMENT AMOUNT						441.45 *	441.45
016279/00	P&R PAPER SUPPLY						
175 PO-150159	11/20/2014	30014837-00	1	13-5310-0-4300-108-0000-3700-007-000	NN P	871.78	871.78
175 PO-150159	11/20/2014	30013300-00	1	13-5310-0-4300-108-0000-3700-007-000	NN P	577.37	577.37
TOTAL PAYMENT AMOUNT						1,449.15 *	1,449.15

81 CENTER UNIFIED SCHOOL DIST.  
11-20-14

ACCOUNTS PAYABLE PRELIST  
BATCH: 0040 11-20-14  
FUND : 13 CAFETERIA FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
021194/00	PRUDENTIAL OVERALL SUPPLY INC						
163 PO-150149	11/20/2014	180198995	1 13-5310-0-5800-108-0000-3700-007-000 NN P			71.60	71.60
TOTAL PAYMENT AMOUNT						71.60 *	71.60
017334/00	SEVEN UP BOTTLING CO. OF S.F.						
162 PO-150148	11/20/2014	2188115915	1 13-5310-0-4700-108-0000-3700-007-000 NN P			492.80	492.80
TOTAL PAYMENT AMOUNT						492.80 *	492.80
016043/00	SHELTONS UNLIMITED MECHANICAL						
165 PO-150151	11/20/2014	14-144020	1 13-5310-0-5600-108-0000-3700-007-000 NY P			720.36	720.36
TOTAL PAYMENT AMOUNT						720.36 *	720.36
011422/00	SYS CO OF SAN FRANCISCO						
158 PO-150144	11/20/2014	411120966	2 13-5310-0-4300-108-0000-3700-007-000 NN P			412.18	412.18
158 PO-150144	11/20/2014	411041881	2 13-5310-0-4300-108-0000-3700-007-000 NN P			45.11	45.11
158 PO-150144	11/20/2014	411120966	1 13-5310-0-4700-108-0000-3700-007-000 NN P			1,450.51	1,450.51
158 PO-150144	11/20/2014	411041881-1623721PU	1 13-5310-0-4700-108-0000-3700-007-000 NN P			1,885.41	1,885.41
TOTAL PAYMENT AMOUNT						3,793.21 *	3,793.21
TOTAL FUND PAYMENT						31,181.06 **	31,181.06

81 CENTER UNIFIED SCHOOL DIST.  
11-20-14

ACCOUNTS PAYABLE PRELIST  
BATCH: 0040 11-20-14  
FUND : 14 DEFERRED MAINTENANCE FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
021763/00	ALL STAR RENTS						
1341 PO-151138	11/20/2014	485028-10	1 14-0024-0-5600-106-9607-8110-007-000 NN F			65.95	65.95
TOTAL PAYMENT AMOUNT						65.95 *	65.95
017681/00	GEARY PACIFIC SUPPLY						
1355 PO-151149	11/20/2014	2900101	1 14-0024-0-4400-106-9607-8110-007-000 NN F			9,972.77	9,972.77
TOTAL PAYMENT AMOUNT						9,972.77 *	9,972.77
017002/00	HOME DEPOT CREDIT SERVICES						
1349 PO-151146	11/20/2014	8270845	1 14-0024-0-4300-106-9607-8110-007-000 NN F			49.21	49.21
TOTAL PAYMENT AMOUNT						49.21 *	49.21
021458/00	HUGHES HARDWOOD INC						
1280 PO-151083	11/20/2014	242534	1 14-0024-0-4300-106-9608-8110-007-000 NN F			3,000.00	2,715.19
TOTAL PAYMENT AMOUNT						2,715.19 *	2,715.19
TOTAL FUND PAYMENT						12,803.12 **	12,803.12
TOTAL BATCH PAYMENT						448,610.21 ***	448,610.21
TOTAL USE TAX AMOUNT						82.22	
TOTAL DISTRICT PAYMENT						448,610.21 ****	448,610.21
TOTAL USE TAX AMOUNT						82.22	
TOTAL FOR ALL DISTRICTS:						448,610.21 ****	448,610.21
TOTAL USE TAX AMOUNT						82.22	

Number of warrants to be printed: 99, not counting voids due to stub overflows.

*Center Joint Unified School District***AGENDA REQUEST FOR:****Dept./Site:** Superintendent's Office**Action Item**   X  **To:** Board of Trustees**Information Item**           **Date:** December 17, 2014**# Attached Pages**           **From:** Scott A. Loehr, Superintendent**Principal/Administrator Initials:**                     **SUBJECT: Annual Organizational Meeting for Governing Board**

Education Code §3513 requires governing boards to conduct an annual organizational meeting. At this time, the Board will: 1) elect the Board President; 2) elect a Clerk of the Board; 3) appoint a Board Representative to the County School Boards Association; 4) establish the time, place and frequency of regular meetings of the Board.

**RECOMMENDATION:** The Center Joint Unified School District Board of Trustees Conduct the Annual Organizational Meeting of the Board.

# Sacramento Office of Education County

10474 Mather Boulevard  
P.O. Box 269003  
Sacramento, CA 95826-9003  
(916) 228-2500

www.scoe.net

## Memorandum

TO: District Superintendents

FROM: David W. Gordon, County Superintendent *Dave*

DATE: October 8, 2014

**SUBJECT: ANNUAL ORGANIZATIONAL MEETING FOR GOVERNING BOARDS**

Under the provisions of Education Code section 35143, your governing board is required to set an annual organizational meeting "within a 15-day period that commences with the date upon which a governing board member elected at that election takes office. Organizational meetings in years in which no such regular election for governing board members is conducted shall be held during the same 15-day period on the calendar." (Board members are seated the *first Friday* of December following the November election [Education Code §5017])

<p><b>The 15-day period for 2014 is:</b></p> <p><b>December 5 – 19</b></p>
--

The day and time of the annual meeting are to be selected by your governing board at its regular meeting held (in November) *immediately prior to the first day of such 15-day period*, and the board shall notify the County Superintendent of Schools of the day and time selected.

Following your regular meeting held immediately prior to December 6, please complete and return the enclosed form, notifying us of the date and time of your organizational meeting.

**NOTE:** Education Code section 35143 requires the County Superintendent of Schools to designate the date and time for the annual organizational meeting if your Board fails to do so. Therefore, it is important that we receive this form no later than 5:00 p.m. on November 20, 2014. If necessary, please send the form to us via fax at 916.228.2403.

After your organizational meeting has been held, please have the enclosed "Certificate of Election of Board President, Clerk and Board Representative" (**yellow form**) completed, signed, and forwarded to this office. If you have any questions, please call Carla Miller at 916.228.2410.

Enclosures

**CERTIFICATE OF ELECTION**  
**OF**  
**BOARD PRESIDENT, CLERK & BOARD REPRESENTATIVE**

**INSTRUCTIONS:** *Please complete and forward this certificate to the County Superintendent of Schools immediately following your annual organizational meeting, which must be held between December 5 and December 19, 2014.*

It is hereby certified that at the annual organizational meeting of the governing board of the \_\_\_\_\_ District, held \_\_\_\_\_, 2014, the following officers and representatives were elected:

**PRESIDENT:**

Address:

**CLERK:**

Address:

**BOARD  
REPRESENTATIVE:**

Address:

Submitted by:

Title:

**Return to:**

**Carla Miller  
Sacramento County Office of Education  
P.O. Box 269003  
Sacramento, CA 95826-9003**

### **Education Code Section 35143**

The governing board of each school district shall hold an annual **organizational meeting**. In a year in which a regular election for governing board members is conducted, the meeting shall be held on a day within a 15-day period that commences with the date upon which a governing board member elected at that election takes office.

**Organizational meetings** in years in which no such regular election for governing board members is conducted shall be held during the same 15-day period on the calendar. Unless otherwise provided by rule of the governing board, the day and time of the annual meeting shall be selected by the board at its regular meeting held immediately prior to the first day of such 15-day period, and the board shall notify the county superintendent of schools of the day and time selected. The clerk of the board shall, within 15 days prior to the date of the annual meeting, notify in writing all members and members-elect of the date and time selected for the meeting.

If the board fails to select a day and time for the meeting, the county superintendent of schools having jurisdiction over the district shall, prior to the first day of such 15-day period and after the regular meeting of the board held immediately prior to the first day of such 15-day period, designate the day and time of the annual meeting. The day designated shall be within the 15-day period. He shall notify in writing all members and members-elect of the date and time.

At the annual meeting the governing board of each high school district, union high school district, and joint union high school district shall organize by electing a president from its members and a clerk.

At the annual meeting each city board of education shall organize by electing a president from its members.

At the annual meeting the governing board of each other type of school district, except a community college district, shall elect one of its members clerk of the district.

As an alternative to the procedures set forth in this section, a city board of education whose members are elected in accordance with a city charter for terms of office commencing in December, may hold its annual organizational meeting required in this section between December 15 and January 14, inclusive, as provided in rules and regulations which shall be adopted by such board. At the annual meeting the city board of education shall organize by electing a president and vice president from its members who shall serve in such office during the period January 15 next to the following January 14, unless removed from such office by majority vote of all members of the city board of education.



<p><b>CENTER JOINT UNIFIED SCHOOL DISTRICT FINANCING CORPORATION</b></p>
--

**ORGANIZATIONAL MEETING  
December 17, 2014**

**A G E N D A**

- 1. Call to Order**
- 2. Approval of Prior Meeting Minutes: December 11, 2013**
- 3. Appointment of New Officers**
- 4. Other Business**
- 5. Public Comments**
- 6. Adjournment**

# **CENTER JOINT UNIFIED SCHOOL DISTRICT FINANCING CORPORATION**

## **ORGANIZATIONAL MEETING December 11, 2013**

### **MINUTES**

#### **1. Call to Order**

President Wilson, called a recess of the regular meeting of the Center Joint Unified Board of Trustees at 6:07 p.m., at which time the annual Organizational Meeting of the Board of Directors of the Center Joint Unified School District Financing Corporation was convened.

**Roll Call:** Members Present: Mrs. Nancy Anderson, Mr. Jeremy Hunt,  
Mrs. Kelly Kelley, Mrs. Delrae Pope,  
Mr. Donald Wilson

#### **2. Adoption of Minutes: December 12, 2012**

A motion to approve the adoption of the minutes of December 12, 2012 of the Center Joint Unified Financing Corporation, was made by Trustee Pope and seconded by Trustee Anderson.

**Ayes:** Anderson, Hunt, Kelley, Pope, Wilson  
**Noes:** None

#### **3. Appointment of New Officers**

A motion was made by Trustee Kelley, seconded by Trustee Pope, to go with the same officers as appointed for the School Board of Trustees which would place Trustee Hunt as President and Trustee Kelley as Secretary of the CJUSD Financing Corporation.

**Ayes:** Anderson, Hunt, Kelley, Pope, Wilson  
**Noes:** None

#### **4. Other Business - None**

#### **5. Public Comments - None**

#### **6. Adjournment – 6:08 p.m.**

**Motion:** Pope  
**Second:** Anderson

**Vote:** General Consent

CJUSD FINANCING CORPORATION  
ORGANIZATIONAL MEETING  
December 11, 2013  
Page 2

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Nancy Anderson

---

Jeremy Hunt

---

Delrae Pope

---

Kelly Kelley

---

Date Adopted

---

Donald E. Wilson

# Center Joint Unified School District

**AGENDA REQUEST FOR:**

**Dept./Site: Superintendent's Office**

**Action Item**\_\_\_\_\_ **X**

**To: Board of Trustees**

**Information Item \_\_\_\_\_**

**Date:** December 17, 2014

# Attached Pages \_\_\_\_\_

**From: Scott A. Loehr, Superintendent**

Principal/Administrator Initials: \_\_\_\_\_

**SUBJECT: First Reading: Board Policies/Regulations/Exhibits**

<b>BP/AR/E</b>	<b>6162.1</b>	<b>Instructional Services and Resources</b>
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**RECOMMENDATION: CJUSD Board of Trustees keep the existing policy.**

# **Center USD**

## **Board Policy**

### **Instructional Services And Resources**

**BP 6162.1**

#### **Instruction**

#### **Use of Films, Videos, and Television for Student Viewing**

It is the policy of Center Unified School district to provide visual materials for students which are appropriate for student viewing and which support the instructional program. The following parameters prevail:

1. All media used in the classroom must adhere to the copyright policy and must have a direct tie to the curriculum and support the instructional program. All media should provide a different perspective and supplement base curriculum materials.
2. No "X" or "NC-17" rated films shall be shown. "R" rated films cannot be shown at the elementary or junior high school level.
3. Related alternative assignments will be given for students excused from viewing.
4. Instructional materials that may contain information or scenes that are offensive to current community standards in the areas of violence, religious tolerance, ethnicity, gender equality, obscenity, etc., and/or general standards of ethics, morality, and mutual respect for all individuals and groups, will be carefully previewed by the teacher in consultation with the department coordinator and principal or his/her administrative designee, and shall not be used without appropriate prior notification to parents and with their affirmative written approval.

NOTE: Teachers may "edit" videos by fast-forwarding through or by "not viewing" (turning the TV off) certain inappropriate portions; "editing" by making an edited copy of a video is a violation of the law unless prior written permission is obtained from the licensor (per school's attorney)

5. For grades K-8, "R", "PG", and "PG-13" rated films and unrated commercial films/videos/television rebroadcast must meet the following criteria:
  - a. have been approved by the site administrator or designee(s)
  - b. have been linked to the curricular objectives
  - c. are shown only after written information is provided to parents/guardians which includes:
    - (1) the rating
    - (2) reason for the rating (obscenity, nudity, violence, etc.)
    - (3) the curricular objectives that the film has a tie to, and

(4) an alternative assignment of comparable difficulty for students excused from viewing.

6. For grades 9-12, "R", rated films and unrated commercial films/videos/television rebroadcast must meet the following criteria:

- a. have been approved by the site administrator or designee(s)
- b. have been linked to the curricular objectives
- c. are shown only after written information is provided to parents/guardians which includes:
  - (1) the rating
  - (2) reason for the rating (obscenity, nudity, violence, etc.)
  - (3) the curricular objectives that the film has a tie to, and
  - (4) an alternative assignment of comparable difficulty for students excused from viewing.

Programs NOT needing to meet the criteria listed above are programs on public television such as Reading Rainbow, documentaries, news programs, and most cable in the classroom and instructional television programs which are NOT movies.

7. Any educational television shows viewed in the classroom must have a direct tie to the curricular objectives. Activities prior to and after the television event must support the television program and require students to utilize the new knowledge. Opportunities must be available for students to extend their learning beyond the program. Extra-credit activities that recommend the viewing of an "R" rated film for 9-12 grade students and "PG-13" for 6-8 grade students shall not be allowed.

**Legal Reference:**

**EDUCATION CODE**

18111 Exclusion of books by Governing Board

35010 Control of District; prescription and enforcement of rules

60003 Power of Governing Board to select instructional materials

60040-60047 Content requirements for instructional materials

60020-60206 Elementary school material - selection and adoption

60260 Legislative intent for ordering instructional materials

60262 Involvement of teachers, parents, and community in instructional materials selection

60400-60404 Secondary school textbooks and adoption

**Policy**

**adopted: August 2, 1995**

**CENTER UNIFIED SCHOOL DISTRICT**

**Antelope, California**

# **Center USD**

## **Board Policy**

### **Instructional Services And Resources**

**BP 6162.1**

#### **Instruction**

#### **Use of Films, Videos, and Television for Student Viewing**

It is the policy of Center Unified School district to provide visual materials for students which are appropriate for student viewing and which support the instructional program. The following parameters prevail:

1. All media used in the classroom must adhere to the copyright policy and must have a direct tie to the curriculum and support the instructional program. All media should provide a different perspective and supplement base curriculum materials.
2. No "X" or "NC-17" rated films shall be shown. "R" rated films cannot be shown at the elementary or junior high school level.
3. Related alternative assignments will be given for students excused from viewing.
4. Instructional materials that may contain information or scenes that are offensive to current community standards in the areas of violence, religious tolerance, ethnicity, gender equality, obscenity, etc., and/or general standards of ethics, morality, and mutual respect for all individuals and groups, will be carefully previewed by the teacher in consultation with the department coordinator and principal or his/her administrative designee, and shall not be used without appropriate prior notification to parents and with their affirmative written approval.

NOTE: Teachers may "edit" videos by fast-forwarding through or by "not viewing" (turning the TV off) certain inappropriate portions; "editing" by making an edited copy of a video is a violation of the law unless prior written permission is obtained from the licensor (per school's attorney)

5. "R", "PG", and "PG-13" rated films and unrated commercial films/videos/television rebroadcast must meet the following criteria:
  - a. have been approved by the site administrator or designee(s)
  - b. have been linked to the curricular objectives
  - c. are shown only after written information is provided to parents/guardians which includes:

- (1) the rating
- (2) reason for the rating (obscenity, nudity, violence, etc.)
- (3) the curricular objectives that the film has a tie to, and
- (4) an alternative assignment of comparable difficulty for students excused from viewing.

Programs NOT needing to meet the criteria listed above are programs on public television such as Reading Rainbow, documentaries, news programs, and most cable in the classroom and instructional television programs which are NOT movies.

6. Any educational television shows viewed in the classroom must have a direct tie to the curricular objectives. Activities prior to and after the television event must support the television program and require students to utilize the new knowledge. Opportunities must be available for students to extend their learning beyond the program. Extra-credit activities that recommend the viewing of an "R" rated film for 9-12 grade students and "PG-13" for 6-8 grade students shall not be allowed.

**Legal Reference:**

**EDUCATION CODE**

18111 Exclusion of books by Governing Board

35010 Control of District; prescription and enforcement of rules

60003 Power of Governing Board to select instructional materials

60040-60047 Content requirements for instructional materials

60020-60206 Elementary school material - selection and adoption

60260 Legislative intent for ordering instructional materials

60262 Involvement of teachers, parents, and community in instructional materials selection

60400-60404 Secondary school textbooks and adoption

Policy

adopted: August 2, 1995

CENTER UNIFIED SCHOOL DISTRICT

Antelope, California



# **Center USD**

## **Administrative Regulation**

### **Instructional Services And Resources**

AR 6162.1

#### **Instruction**

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5. For grades K-8, "R", "PG", and "PG-13" rated films and unrated commercial films/videos/television rebroadcast must meet the following criteria:
  - a. have been approved by the site administrator or designee(s)
  - b. have been linked to the curricular objectives
  - c. are shown only after written information is provided to parents/guardians which includes:
    - (1) the rating
    - (2) reason for the rating (obscenity, nudity, violence, etc.)
    - (3) the curricular objectives that the film has a tie to, and

- (4) an alternative assignment of comparable difficulty for students excused from viewing.
6. For grades 9-12, "R", rated films and unrated commercial films/videos/television rebroadcast must meet the following criteria:
- a. have been approved by the site administrator or designee(s)
  - b. have been linked to the curricular objectives
  - c. are shown only after written information is provided to parents/guardians which includes:
    - (1) the rating
    - (2) reason for the rating (obscenity, nudity, violence, etc.)
    - (3) the curricular objectives that the film has a tie to, and
    - (4) an alternative assignment of comparable difficulty for students excused from viewing.

Programs NOT needing to meet the criteria listed above are programs on public television such as Reading Rainbow, documentaries, news programs, and most cable in the classroom and instructional television programs which are NOT movies.

7. Any educational television shows viewed in the classroom must have a direct tie to the curricular objectives. Activities prior to and after the television event must support the television program and require students to utilize the new knowledge. Opportunities must be available for students to extend their learning beyond the program. Extra-credit activities that recommend the viewing of an "R" rated film for 9-12 grade students and "PG-13" for 6-8 grade students shall not be allowed.
8. Students in grades 9-12 that request to be excused from viewing an "R" rated film and students in grades 6-8 that request to be excused from the viewing of a "PG" and "PG-13" film will be given a comparable alternative assignment.
9. Films, videos, and television viewing shall not be used for recreational or reward activities during instructional time.
10. Instructional materials will be selected and used in accordance with current policies and regulations as established in the California Education Code or other state laws and regulations, federal laws or regulations, federal or state court decisions and/or "case law", and district policies, staff rules, and other operational guidelines.
11. These guidelines will also apply to the use of outside guest speakers or presenters.

# **Center USD**

## **Administrative Regulation**

### **Instructional Services And Resources**

**AR 6162.1**  
**Instruction**

#### **Use of Films, Videos, and Television for Student Viewing**

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3. Related alternative assignments will be given for students excused from viewing.
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  - b. have been linked to the curricular objectives
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7. Students in grades 9-12 that request to be excused from viewing an "R" rated film and students in grades 6-8 that request to be excused from the viewing of a "PG" and "PG-13" film will be given a comparable alternative assignment.
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9. Instructional materials will be selected and used in accordance with current policies and regulations as established in the California Education Code or other state laws and regulations, federal laws or regulations, federal or state court decisions and/or "case law", and district policies, staff rules, and other operational guidelines.
10. These guidelines will also apply to the use of outside guest speakers or presenters.

Regulation  
approved: August 2, 1995

CENTER UNIFIED SCHOOL DISTRICT  
Antelope, California

# Center USD

## Exhibit

### Instructional Services And Resources

E 6162.1

#### Instruction

#### Approval For Use Of Films, Videos, And Television For Student Viewing

Instructional materials will relate directly to the lesson objectives from district approved courses of study and state approved curriculum frameworks and related lists of state approved instructional materials.

Instructional materials will be developmentally appropriate for the age and maturity level of the students.

Instructional materials will be used as part of a well-planned lesson and curriculum unit that clearly describe the learning activities linked to the video/film/television program, the assessment activities that will be used, and the relationship of these activities to the overall goals and objectives of the course/curriculum.

"R" rated films for students in grades 9-12 and "PG", and "PG-13" rated films for students in grades K-8 and unrated commercial films/videos/ television rebroadcast for students in all grade levels must meet the following criteria (examples of unrated commercial films/videos/television include programs like movies of the week and unrated foreign films; they do not include programs such as Reading Rainbow, social science documentaries, or cable in the classroom and instructional television programming:

- a. have been approved by the site administrator or designee(s)
- b. have been linked to the curricular objectives
- c. are shown only after written information is provided to parents/guardians which includes: the rating; the reason for the rating (obscenity, nudity, violence, etc.); the curricular objectives that the film has a tie to; and, an alternative assignment of comparable difficulty for students excused from viewing.

School: \_\_\_\_\_ Course/Grade: \_\_\_\_\_

Media Title: \_\_\_\_\_

Source: \_\_\_\_\_ Period(s): \_\_\_\_\_

Rating: \_\_\_\_\_ Reason(s) for Rating: \_\_\_\_\_

The use of this material meets the following curriculum objective(s):

---

Teacher Signature: \_\_\_\_\_ Administrator Signature: \_\_\_\_\_  
Date: \_\_\_\_\_ Date: \_\_\_\_\_

Comment(s): \_\_\_\_\_

ATTACHMENT: This form must be accompanied by a completed Parent/Guardian Permission Form.

### PARENT/GUARDIAN PERMISSION REQUEST FORM

The film/video/television program \_\_\_\_\_ will be shown at \_\_\_\_\_ for \_\_\_\_\_

This is rated \_\_\_\_\_ for the following reasons:  
(rating)

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_

This film/video/television program supports the Board-approved course of study for this course. It meets the following course objectives:

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_

Additional teacher comments: \_\_\_\_\_

Students excused from viewing this film/video/television program will be assigned to (location) and expected to complete the following alternative assignment which supports the same curricular objectives: \_\_\_\_\_

Please check one:

I give permission for my son/daughter to view the above film/video/ television program.

I prefer that my son/daughter not view this film/video/television program, and instead be given the alternative assignment.

\_\_\_\_\_  
Student's name      Parent/guardian signature

\_\_\_\_\_  
Date      Telephone number

NOTE: If this form is not returned to the teacher, the student will be given the alternative assignment and not be allowed to view the film/video/television program.

# Center USD

## Exhibit

### Instructional Services And Resources

E 6162.1

#### Instruction

#### Approval For Use Of Films, Videos, And Television For Student Viewing

Instructional materials will relate directly to the lesson objectives from district approved courses of study and state approved curriculum frameworks and related lists of state approved instructional materials.

Instructional materials will be developmentally appropriate for the age and maturity level of the students.

Instructional materials will be used as part of a well-planned lesson and curriculum unit that clearly describe the learning activities linked to the video/film/television program, the assessment activities that will be used, and the relationship of these activities to the overall goals and objectives of the course/curriculum.

"R", "PG", and "PG-13" rated films and unrated commercial films/videos/ television rebroadcast must meet the following criteria (examples of unrated commercial films/videos/television include programs like movies of the week and unrated foreign films; they do not include programs such as Reading Rainbow, social science documentaries, or cable in the classroom and instructional television programming:

- a. have been approved by the site administrator or designee(s)
- b. have been linked to the curricular objectives
- c. are shown only after written information is provided to parents/guardians which includes: the rating; the reason for the rating (obscenity, nudity, violence, etc.); the curricular objectives that the film has a tie to; and, an alternative assignment of comparable difficulty for students excused from viewing.

School: \_\_\_\_\_ Course/Grade: \_\_\_\_\_

Media Title: \_\_\_\_\_

Source: \_\_\_\_\_ Period(s): \_\_\_\_\_

Rating: \_\_\_\_\_ Reason(s) for Rating: \_\_\_\_\_

The use of this material meets the following curriculum objective(s):

\_\_\_\_\_

Teacher            Administrator  
Signature: \_\_\_\_\_ Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

Comment(s): \_\_\_\_\_

**ATTACHMENT:** This form must be accompanied by a completed Parent/Guardian Permission Form.

### PARENT/GUARDIAN PERMISSION REQUEST FORM

The film/video/television program \_\_\_\_\_ will be shown at \_\_\_\_\_ for

\_\_\_\_\_

This is rated \_\_\_\_\_ for the following reasons:  
(rating)

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_

This film/video/television program supports the Board-approved course of study for this course. It meets the following course objectives:

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_

Additional teacher comments: \_\_\_\_\_

Students excused from viewing this film/video/television program will be assigned to  
and expected to complete the following alternative  
(location)

assignment which supports the same curricular objectives: \_\_\_\_

\_\_\_\_\_

Please check one:

I give permission for my son/daughter to view the above film/video/ television program.



I prefer that my son/daughter not view this film/video/television program, and instead be given the alternative assignment.

\_\_\_\_\_  
Student's name    Parent/guardian signature

\_\_\_\_\_  
Date                      Telephone number

**NOTE:** If this form is not returned to the teacher, the student will be given the alternative assignment and not be allowed to view the film/video/television program.

CENTER UNIFIED SCHOOL DISTRICT  
Antelope, California

## Center Joint Unified School District

**AGENDA REQUEST FOR:**

**Dept./Site:** Business Department

**Date:** 12/17/14

**Action Item**   X  

**To:** Board of Trustees

**Information Item**

**From:** Jeanne Bess   
Director of Fiscal Services

**# Attached Page**

**SUBJECT:**

**Audit Report for Fiscal Year 2013/14**

The audit report for fiscal year 2013/14 is presented. The audit was conducted and completed by Goodell, Porter, Sanchez & Bright, LLP.

**RECOMMENDATION:** To certify that the audit report for fiscal year 2013/14 was reviewed and accepted.

XVI-C

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GOODELL,  
PORTER,  
SANCHEZ &  
BRIGHT, LLP

CERTIFIED  
PUBLIC  
ACCOUNTANTS

JOHN L. GOODELL, CPA  
VIRGINIA K. PORTER, CPA  
REVERLY A. SANCHEZ, CPA  
SUZY H. BRIGHT, CPA  
RICHARD J. GOODELL, CPA  
MICHELLE M. HANSON, CPA

November 13, 2014

To The Board of Trustees  
Center Joint Unified School District  
8408 Watt Ave  
Antelope, CA 95843-9116

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Center Joint Unified School District for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated March 24, 2014. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Findings**

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Center Joint Unified School District's financial statements was:

Management's estimate of the annual required contribution for other post-employment benefits based on an actuarial calculation. We evaluated the key factors and assumptions used to develop the annual required contribution and determined that it is reasonable, in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statement is Note 1 - Significant Accounting Policies.

The disclosures in the financial statements are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representation*

We have requested certain representations from management that are included in the attached management representation letter dated November 13, 2014.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Matters*

We were engaged to report on other supplementary information which accompany the financial statements but are not required supplementary information.

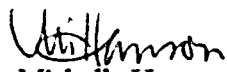
With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We applied certain limited procedures to management's discussion and analysis, budgetary comparisons and accounting by employer for postemployment benefits, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This information is intended solely for the use of the Board of Trustees and management of Center Joint Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP



Michelle Hanson  
Certified Public Accountant

MH:jn

Center Joint Unified School District  
Schedule of Unrecorded Adjustments  
As of and for the Year Ended June 30, 2014

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The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

<u>Fund</u>	<u>Debit</u>	<u>Credit</u>
<u>General Fund</u>		
Other State Revenue - Resource 1100	\$1,561	
Other State Revenue - Resource 6300	2,205	
Accounts Receivable		\$3,766
<i>To adjust overaccrual of lottery revenue</i>		
Debt Service - Interest	\$9,968	
Tax Revenue Anticipation Notes		\$9,968
<i>To accrue interest on TRAN through 6/30/14</i>		
Cash in Commercial Banks	\$1,731	
Other Local Revenue		\$1,731
<i>To record cash held in clearing account on 6/30/14</i>		

We did not adjust the amount reported for Cash in County Treasury at June 30, 2014 to the current fair value amount. Had we recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$23,733.



# Center Joint Unified School District

8408 Watt Avenue • Antelope, California 95843  
(916) 338-6330 • Fax (916) 338-6411

## BOARD OF TRUSTEES

Nancy Anderson  
Jeremy Hunt  
Kelly Kelley  
Delrae M. Pope  
Donald E. Wilson

Established 1858

November 13, 2014

Goodell, Porter, Sanchez & Bright, LLP  
7801 Folsom Blvd. #301  
Sacramento, CA 95826

## SUPERINTENDENT

Scott A. Loehr

This representation letter is provided in connection with your audit of the financial statements of Center Joint Unified School District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 13, 2014, the following representations made to you during your audit.

### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 24, 2014, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

*"Respecting Our Traditions, While Embracing New Ideas"*

9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the Center Joint Unified School District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Governing Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government-Specific**

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.



20. We have a process to track the status of audit findings and recommendations.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objective and whether related recommendations have been implemented.
22. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
23. The Center Joint Unified School District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and legal and contractual provisions for reporting specific activities in separate funds.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
26. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
27. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
28. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contract and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
29. As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
30. The Center Joint Unified School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
31. The Center Joint Unified School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
32. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.

34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial users.
35. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
36. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statements of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
42. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
43. We have appropriately disclosed the Center Joint Unified School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position was properly recognized under the policy.
44. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
45. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
46. With respect to the supplementary information:
  - a. We acknowledge our responsibility for presenting the supplementary information. In accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information and the auditor's report thereon.

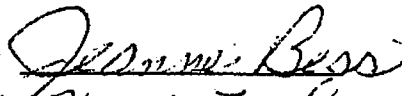
47. With respect to federal award programs:

- a. We are responsible for understanding and complying with and have complied with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, including requirements relating to the schedule of expenditures of federal awards.
- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with OMB Circular A-133 §310.b, and we believe the SEFA, including its form and content, is fairly presented in accordance with OMB Circular A-133 §310.b. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contract and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements, including when applicable, those set forth in OMB Circular A-133 *Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- j. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance) have occurred subsequent to the date as of which compliance was audited.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for the auditee section of the Data Collection Form as required by OMB Circular A-133.
- w. We are responsible for preparing and implementing a corrective action plan for each audit finding.

Signed:

Title:

  
Director  
Federal  
Services

Center Joint Unified School District  
Schedule of Unrecorded Adjustments  
As of and for the Year Ended June 30, 2014

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The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

<u>Fund</u>	<u>Debit</u>	<u>Credit</u>
<u>General Fund</u>		
Other State Revenue - Resource 1100	\$1,561	
Other State Revenue - Resource 6300	2,205	
Accounts Receivable		\$3,766
<i>To adjust overaccrual of lottery revenue</i>		
Debt Service - Interest	\$9,968	
Tax Revenue Anticipation Notes		\$9,968
<i>To accrue interest on TRAN through 6/30/14</i>		
Cash in Commercial Banks	\$1,731	
Other Local Revenue		\$1,731
<i>To record cash held in clearing account on 6/30/14</i>		

We did not adjust the amount reported for Cash in County Treasury at June 30, 2014 to the current fair value amount. Had we recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$23,733.

**CENTER JOINT UNIFIED SCHOOL DISTRICT  
COUNTY OF SACRAMENTO  
ANTELOPE, CALIFORNIA**

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2014**

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CENTER JOINT UNIFIED SCHOOL DISTRICT

JUNE 30, 2014

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CENTER JOINT UNIFIED SCHOOL DISTRICT

JUNE 30, 2014

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CENTER JOINT UNIFIED SCHOOL DISTRICT

JUNE 30, 2014

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**FINANCIAL SECTION**

GOODELL,  
PORTER,  
SANCHEZ &  
BRIGHT, LLP

C E R T I F I E D  
P U B L I C  
A C C O U N T A N T S

JOHN L. GOODELL, CPA  
VIRGINIA K. PORTER, CPA  
BEVERLY A. SANCHEZ, CPA  
SUZY H. BRIGHT, CPA  
RICHARD J. GOODELL, CPA  
MICHELLE M. HANSON, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Center Joint Unified School District  
Antelope, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Center Joint Unified School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Center Joint Unified School District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Center Joint Unified School District, as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

As discussed in Note 19 to the financial statements, in 2014 the Center Joint Unified School District adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 12 and budgetary comparison information and accounting by employer for postemployment benefits on pages 49 through 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Center Joint Unified School District's basic financial statements. The financial and statistical information listed as supplementary information in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The financial and statistical information listed as supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial and statistical information listed as supplementary information and the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2014, on our consideration of the Center Joint Unified School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center Joint Unified School District's internal control over financial reporting and compliance.

*Goodell, Porter, Sanchez & Bright, LLP*  
GOODELL, PORTER, SANCHEZ & BRIGHT, LLP  
Certified Public Accountants

November 13, 2014

**CENTER JOINT UNIFIED SCHOOL DISTRICT**  
**MANAGEMENT 'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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The discussion and analysis of Center Joint Unified School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2014. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements, as listed in the table of contents.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999.

**FINANCIAL HIGHLIGHTS**

- The District's financial status declined over the past year. Total net position decreased by 56.4%.
- Total government-wide revenue for the 2013-2014 fiscal year was \$42.6 million, an increase of 6% over 2012-2013. Government-wide expenditures totaled \$48 million in 2013-2014 and \$45.5 million in 2012-2013, including depreciation expense, an increase of 5.5%.
- In complying with GASB 34, capital fixed assets were valued at historical cost. The total of the District's capital assets, land, site, buildings, and equipment, valued on an acquisition cost basis, was \$119 million. After depreciation, the June 30, 2014 book value for capital assets totaled \$70 million. See Table 3 later in this discussion.
- The District presently has \$697 thousand of work in progress. Facility projects still in progress include the planning expenses for the new Fortune School site (\$533 thousand) and District-wide technology improvements (\$164 thousand).

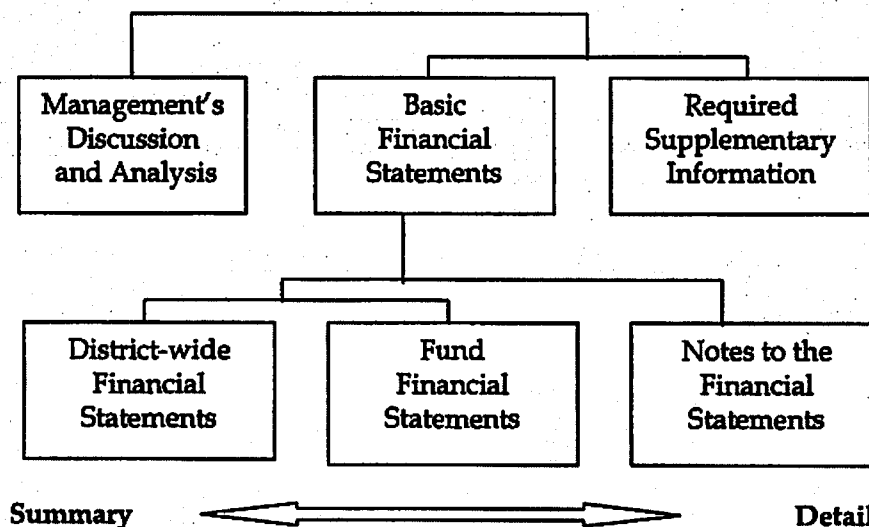
CENTER JOINT UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Center Joint Unified School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

**Components of the Financial Section**



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's more significant funds with all other non-major funds presented in total in one column. A comparison of the District's General Fund budget is included.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
MANAGEMENT 'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Components of the Financial Section (Concluded)**

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

**Reporting the School District as a Whole**

*Statement of Net Position and the Statement of Activities*

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2013-2014?"

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, is one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are an indication of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)**

**Reporting the District's Most Significant Funds**

*Fund Financial Statements*

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

◆ **Governmental Funds**

Most of the District's activities are reported in governmental funds. The major governmental funds of the District are the General Fund and the Bond Interest and Redemption Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

◆ **Fiduciary Funds**

The District is the trustee, or fiduciary, for its student activity funds. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.



CENTER JOINT UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS**

*The School District as a Whole*

The District's net position was \$4.1 million at June 30, 2014. The unrestricted deficit is \$34.6 million. Net investment in capital assets account for \$32.5 million of the total net position. A comparative analysis of government-wide data is presented in Table 1.

**(Table 1)  
Comparative Statement of Net Position**

	Governmental Activities	
	2014	(Restated) 2013
<b>Assets</b>		
Cash	\$ 11,686,280	\$ 10,426,762
Receivables	5,127,073	7,719,077
Stores inventory	50,419	73,127
Prepaid expenditures	3,103	87,288
Capital assets	70,017,149	72,903,130
Total assets	<u>\$ 86,884,024</u>	<u>\$ 91,209,384</u>
<b>Liabilities</b>		
Deficit cash	\$ 1,356,749	\$ 1,327,416
Accounts payable and other current liabilities	1,901,608	1,740,944
Unearned revenue	72,829	30,610
Tax revenue anticipation notes	3,800,000	4,500,000
Unamortized bond premium	473,657	512,695
Long-term liabilities	75,138,096	73,589,991
Total liabilities	<u>\$ 82,742,939</u>	<u>\$ 81,701,656</u>
<b>Net Position</b>		
Net investment in capital assets	\$ 32,511,560	\$ 34,936,639
Restricted	6,256,133	5,171,416
Unrestricted (deficit)	(34,626,608)	(30,600,327)
Total net position	<u>\$ 4,141,085</u>	<u>\$ 9,507,728</u>

CENTER JOINT UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)**

The District's net position decreased \$5.4 million this fiscal year (See Table 2). The District's expenses for instructional and pupil services represented 68% of total expenses. The purely administrative activities of the District accounted for just 5% of total costs. The remaining 27% was spent in the areas of plant services and other expenses, interest on long-term debt and other outgo. (See Figure 2).

(Table 2)  
**Comparative Statement of Change in Net Position**

	Governmental Activities	
	2014	2013
<b>Revenues</b>		
Program revenues	\$ 8,558,971	\$ 8,749,800
General revenues		
Taxes levied for general purposes	4,819,920	4,462,508
Taxes levied for other specific purposes	36	(153)
Taxes levied for debt service	3,402,287	2,810,373
Federal and State aid not restricted to specific purposes	25,534,081	23,777,007
Interest and investment earnings	65,475	114,264
Interagency revenues	30,000	80,000
Miscellaneous	239,433	213,617
Total revenues	<u>42,650,203</u>	<u>40,207,416</u>
<b>Expenses</b>		
Instruction	24,478,918	22,794,937
Instruction related services	4,056,314	3,832,493
Pupil support services	4,321,459	4,006,190
General administration	2,563,252	2,098,572
Plant services	4,734,118	4,882,426
Other	7,862,785	7,889,595
Total expenses	<u>48,016,846</u>	<u>45,504,213</u>
Decrease in net position	<u>\$ (5,366,643)</u>	<u>\$ (5,296,797)</u>

CENTER JOINT UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

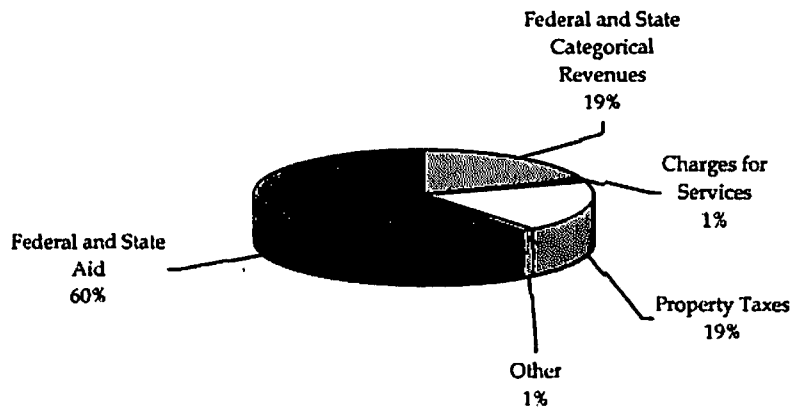
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**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)**

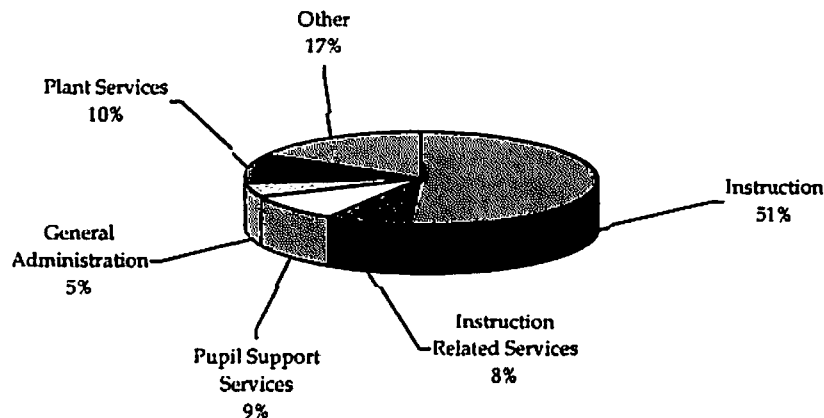
**Governmental Activities**

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$48 million. The amount that our local taxpayers financed for these activities through property taxes was \$8.2 million. Federal and State aid not restricted to specific purposes totaled \$25.5 million. State and Federal Categorical revenue totaled over \$8.1 million, or 19% of the revenue of the entire District (See Figure 1).

**Sources of Revenue for the 2013-2014 Fiscal Year  
Figure 1**



**Figure 2  
Expenses for the 2013-2014 Fiscal Year**



**CENTER JOINT UNIFIED SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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**FINANCIAL ANALYSIS OF THE FUND STATEMENTS**

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's governmental Funds reported a combined fund balance of \$9.7 million, a decrease of \$977 thousand from the previous fiscal year's combined ending balance of \$10.7 million. The General Fund balance decreased \$696 thousand and the Building Fund decreased \$777 thousand.

**General Fund Budgetary Highlights**

Over the course of the year, the District revised the annual operating budget. The significant budget adjustments fell into the following categories:

- ◆ Budget revisions to the adopted budget required after approval of the State budget.
- ◆ Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments.
- ◆ Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The final revised budget for the General Fund (including the Charter School Fund and Special Reserve Fund for Other Than Capital Outlay Projects) reflected a net decrease to the ending balance of \$217 thousand.

The District ended the year with \$6.2 million in the General Fund ending balance, of which \$2.9 million is unrestricted. The remaining balance is made up of restricted and assigned fund balances. The State recommends an ending reserve for economic uncertainties of 3% of total General Fund expenditures and other financing uses. The District's requirement for 2013-2014, was \$1,121,692. The District was able to meet this requirement.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of the 2013-2014 fiscal year, the District had invested \$119 million in a broad range of capital assets, including school buildings, athletic facilities, administrative buildings, site improvements, vehicles, and equipment. The capital assets net of depreciation were \$70 million at June 30, 2014, which is a decrease of \$2.9 million from the previous year.

**Table 3**  
**Comparative Schedule of Capital Assets**  
**(net of depreciation)**  
**June 30, 2014 and 2013**

	2014	2013	Difference Increase (Decrease)
Land	\$ 10,509,396	\$ 10,509,396	
Site Improvements	4,188,538	3,841,965	\$ 346,573
Buildings	53,711,257	56,778,025	(3,066,768)
Machinery and Equipment	910,466	1,000,758	(90,292)
Work in Process	697,492	772,986	(75,494)
<b>Totals</b>	<b>\$ 70,017,149</b>	<b>\$ 72,903,130</b>	<b>\$ (2,885,981)</b>

The District completed various paving projects and continued work on District-wide technology upgrades during 2013-2014.

**Long-Term Debt**

At June 30, 2014, the District had \$75.1 million in long-term debt outstanding.

**Table 4**  
**Comparative Schedule of Outstanding Debt**  
**June 30, 2014 and 2013**

	2014	2013
General Obligation Bonds	\$ 37,496,861	\$ 38,747,907
Accreted Interest	33,295,140	31,186,559
Other Post-employment Benefits	3,992,328	3,236,271
Capital Lease Obligations	12,196	23,631
Other Long-term Debt	241,250	289,500
Compensated Absences	100,321	106,123
<b>Totals</b>	<b>\$ 75,138,096</b>	<b>\$ 73,589,991</b>

**CENTER JOINT UNIFIED SCHOOL DISTRICT**  
**MANAGEMENT 'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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**CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)**

**Long-Term Debt (Concluded)**

The long-term debt paid by the District was approximately \$7.6 million in 2013-14.

**FACTORS BEARING ON THE DISTRICT'S FUTURE**

The District's declining enrollment shows signs of slowing but is still anticipated to continue for the next two years. The District's share of state revenues is dependent on attendance and is not fluctuating as severely as in year's past. In addition, future year's funding under the new funding formula will guide District operations and potential growth.

The Local Control Funding Formula (LCFF) is aimed at correcting historical inequities while decreasing previous constraints on restricted program expenses. The formula is intended to make funding more transparent and simple. With the new flexibility also come new requirements for accountability. The Local Control Accountability Plan (LCAP) is mandated and must be aligned and adopted with the District's 2014-2015 budget. The LCAP is expected to describe how the District intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified during the LCAP development process.

The LCFF is the largest unknown for the District. The new funding structure has no statutory cost of living allowance built into it and relies solely on the annual budget process at the legislative level. Planning for the "out years" will be much more difficult and volatile under the LCFF funding formula. The eight years necessary to bring the District to their target funding could be unpredictable and unstable, thereby creating a need for a larger reserve than past years. The ongoing unpredictability of the District's supplemental and concentration funding under the LCFF will also create unstable budgets even after the district's target has been met in 2020-2021.

Future predictions and uncertainties with the changes to the State funding formula, enrollment and aging District facilities require management to plan carefully and prudently to provide the necessary resources to meet student's needs and continue to keep pace with inflation increases over the next several years.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact Fiscal Services, Center Joint Unified School District, 8408 Watt Avenue, Antelope, CA 95843.

# CENTER JOINT UNIFIED SCHOOL DISTRICT

## STATEMENT OF NET POSITION

JUNE 30, 2014

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash (Note 2)	\$ 11,686,280
Accounts Receivable (Note 4)	5,127,073
Stores Inventory (Note 1H)	50,419
Prepaid Expenses (Note 1H)	3,103
Capital Assets, Net of Depreciation (Note 6)	<u>70,017,149</u>
Total Assets	<u>\$ 86,884,024</u>
<u>Liabilities</u>	
Deficit Cash (Note 2)	\$ 1,356,749
Accounts Payable and Other Current Liabilities	1,901,608
Unearned Revenue (Note 1H)	72,829
Tax Revenue Anticipation Notes (Note 7)	3,800,000
Unamortized Bond Premiums (Note 8)	473,657
Long-term Liabilities (Note 13)	
Due Within One Year	\$ 3,386,819
Due After One Year	<u>71,751,277</u>
Total Long-Term Liabilities	<u>75,138,096</u>
Total Liabilities	<u>\$ 82,742,939</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$ 32,511,560
Restricted For:	
Capital Projects	1,054,205
Debt Service	3,578,817
Education Programs	1,534,522
Other Purposes (Expendable)	88,589
Unrestricted (Deficit)	<u>(34,626,608)</u>
Total Net Position	<u>\$ 4,141,085</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		Program Revenues		Net (Expense)
				Revenue and
				Changes in Net
				Position
<u>Governmental Activities</u>	<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>Governmental</u>
		<u>Services</u>	<u>Grants and</u>	<u>Activities</u>
			<u>Contributions</u>	
Instruction	\$ 24,478,918	\$ 36,618	\$ 4,465,827	\$ (19,976,473)
Instruction-Related Services:				
Supervision of Instruction	835,910	509	500,038	(335,363)
Instructional Library, Media				
and Technology	591,817		173,505	(418,312)
School Site Administration	2,628,587	717	121,681	(2,506,189)
Pupil Services:				
Home-To-School Transportation	1,053,354	50	2,582	(1,050,722)
Food Services	1,795,524	304,971	1,441,810	(48,743)
All Other Pupil Services	1,472,581	3,404	503,602	(965,575)
General Administration:				
Data Processing	784,465	99,908	625,515	(59,042)
All Other General Administration	1,778,787	7,651	159,556	(1,611,580)
Plant Services	4,734,118	5,532	9,323	(4,719,263)
Ancillary Services	209,249			(209,249)
Interest on Long-Term Debt	3,649,209			(3,649,209)
Other Outgo	446,874	1,585	94,587	(350,702)
Depreciation (unallocated)	3,557,453			(3,557,453)
Total Governmental Activities	<u>\$ 48,016,846</u>	<u>\$ 460,945</u>	<u>\$ 8,098,026</u>	<u>(39,457,875)</u>
General Revenues:				
Property Taxes Levied For:				
General Purposes				4,819,920
Debt Service				3,402,287
Other Specific Purposes				36
Federal and State Aid Not Restricted to Specific Purposes				25,534,081
Interest and Investment Earnings				65,475
Interagency revenues				30,000
Miscellaneous				239,433
Total General Revenues				<u>34,091,232</u>
Change (Decrease) in Net Position				(5,366,643)
Net Position Beginning (Restated, Note 19)				<u>9,507,728</u>
Net Position Ending				<u>\$ 4,141,085</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS



CENTER JOINT UNIFIED SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2014

	General Fund	Bond Interest and Redemption Fund	Other Governmental Funds	Total Governmental Funds
<b><u>Assets</u></b>				
Cash (Note 2)	\$ 6,769,577	\$ 3,577,350	\$ 1,339,353	\$ 11,686,280
Accounts Receivable (Note 4)	4,954,856	1,684	170,533	5,127,073
Due From Other Funds (Note 5)	130,484			130,484
Stores Inventory (Note 1H)	25,780		24,639	50,419
Prepaid Expenditures (Note 1H)	3,103			3,103
<b>Total Assets</b>	<b>\$ 11,883,800</b>	<b>\$ 3,579,034</b>	<b>\$ 1,534,525</b>	<b>\$ 16,997,359</b>
<b><u>Liabilities and Fund Balances</u></b>				
<b>Liabilities:</b>				
Deficit Cash (Note 2)			\$ 1,356,749	\$ 1,356,749
Accounts Payable	\$ 1,819,666		75,917	1,895,583
Unearned Revenue (Note 1H)	58,872	\$ 217	13,740	72,829
Due to Other Funds (Note 5)			130,484	130,484
Tax Revenue Anticipation Notes (Note 7)	3,800,000			3,800,000
<b>Total Liabilities</b>	<b>5,678,538</b>	<b>217</b>	<b>1,576,890</b>	<b>7,255,645</b>
<b>Fund Balances (Note 1H):</b>				
Nonspendable	38,883		25,639	64,522
Restricted	1,534,522	3,578,817	1,120,623	6,233,962
Committed			129,033	129,033
Assigned	1,730,641			1,730,641
Unassigned (Deficit)	2,901,216		(1,317,660)	1,583,556
<b>Total Fund Balances (Deficit)</b>	<b>6,205,262</b>	<b>3,578,817</b>	<b>(42,365)</b>	<b>9,741,714</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,883,800</b>	<b>\$ 3,579,034</b>	<b>\$ 1,534,525</b>	<b>\$ 16,997,359</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**CENTER JOINT UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
JUNE 30, 2014**

Total fund balance - governmental funds	\$	9,741,714
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets, at historical cost:	\$	119,314,371	
Accumulated depreciation:		<u>(49,297,222)</u>	
Net:			70,017,149

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatrued interest owing at the end of the period was:

(6,025)

Unamortized bond premium: In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is incurred. In the government-wide statements, the premium is amortized as a reduction in annual interest expense over the life of the debt. Unamortized premium at year-end was:

(473,657)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds	\$	37,496,861	
Accreted Interest		33,295,140	
Other post-employment benefits		3,992,328	
Capital lease obligations		12,196	
Other long-term debt		241,250	
Compensated absences		<u>100,321</u>	
Total			<u>(75,138,096)</u>

Total net position - governmental activities	\$	<u><u>4,141,085</u></u>
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	General Fund	Bond Interest and Redemption Fund	Other Governmental Funds	Total Governmental Funds
<b><u>Revenues</u></b>				
Local Control Funding Formula Sources				
State Apportionments	\$ 24,596,210			\$ 24,596,210
Local Sources	<u>4,820,147</u>			<u>4,820,147</u>
Total Local Control Funding Formula Sources	29,416,357			29,416,357
Federal Revenue	2,583,787		\$ 1,644,097	4,227,884
Other State Revenue	2,625,900	\$ 57,498	516,153	3,199,551
Other Local Revenue	<u>2,085,497</u>	<u>3,346,489</u>	<u>374,425</u>	<u>5,806,411</u>
Total Revenues	<u>36,711,541</u>	<u>3,403,987</u>	<u>2,534,675</u>	<u>42,650,203</u>
<b><u>Expenditures</u></b>				
Certificated Salaries	17,898,912		76,888	17,975,800
Classified Salaries	6,250,543		640,210	6,890,753
Employee Benefits	6,965,325		299,673	7,264,998
Books and Supplies	1,767,468		1,045,091	2,812,559
Services and Other				
Operating Expenditures	4,077,251		807,580	4,884,831
Capital Outlay	17,487		499,413	516,900
Debt Service:				
Principal Retirement	59,685	1,251,046		1,310,731
Interest and Fiscal Charges	1,570	1,543,418	1,236	1,546,224
Other Outgo	<u>323,677</u>	<u>1,356</u>	<u>99,685</u>	<u>424,718</u>
Total Expenditures	<u>37,361,918</u>	<u>2,795,820</u>	<u>3,469,776</u>	<u>43,627,514</u>
Excess of Revenues Over (Under) Expenditures	<u>(650,377)</u>	<u>608,167</u>	<u>(935,101)</u>	<u>(977,311)</u>
Other Financing Sources (Uses):				
Operating Transfers In (Note 5)	30,639		76,051	106,690
Operating Transfers Out (Note 5)	<u>(76,051)</u>		<u>(30,639)</u>	<u>(106,690)</u>
Total Other Financing Sources (Uses)	<u>(45,412)</u>	<u>0</u>	<u>45,412</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(695,789)</u>	<u>608,167</u>	<u>(889,689)</u>	<u>(977,311)</u>
Fund Balances - July 1, 2013	<u>6,901,051</u>	<u>2,970,650</u>	<u>847,324</u>	<u>10,719,025</u>
Fund Balances - (Deficit) June 30, 2014	<u>\$ 6,205,262</u>	<u>\$ 3,578,817</u>	<u>\$ (42,365)</u>	<u>\$ 9,741,714</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**CENTER JOINT UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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Net change (decrease) in fund balances - total governmental funds \$ (977,311)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay: \$	681,081	
Depreciation expense:	(3,557,453)	
Net:		(2,876,372)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 1,310,731

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (9,609)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (2,102,865)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 5,802

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (756,057)

Amortization of debt issue premium: In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is incurred. In the government-wide statements, the premium is amortized as interest over the life of the debt. Amortization of premium for the period is: 39,038

Total change (decrease) in net position - governmental activities \$ (5,366,643)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2014

	<u>Agency Fund</u> <u>Student Body Funds</u>
<u>Assets</u>	
Cash (Note 2)	\$ 232,517
Total Assets	<u>\$ 232,517</u>
<u>Liabilities</u>	
Due to Student Groups	\$ 232,517
Total Liabilities	<u>\$ 232,517</u>
<u>Net Position</u>	
Total Net Position	<u>\$ 0</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

**A. Reporting Entity**

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Center Joint Unified School District, this includes general operations, food service and student related activities of the District. The District has considered all potential component units in determining how to define the reporting entity, using criteria set forth in accounting principles generally accepted in the United States of America. The District determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

**B. Basis of Presentation**

**Government-wide Financial Statements:**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the district's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Concluded)**

**Fund Financial Statements:**

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus and the modified accrual basis of accounting. All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current asset and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus and the modified accrual basis of accounting.

**C. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

**Revenues - exchange and non-exchange transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Revenues - exchange and non-exchange transactions (Concluded):

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Expenditures incurred in the unrestricted resources shall be reduced first from the committed resources, then from assigned resources and lastly, the unassigned resources.



CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, non-major and fiduciary funds as follows:

MAJOR GOVERNMENTAL FUNDS:

1. General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The following Special Revenue Funds, accounted for separately by the District, are included with the General Fund to comply with GASB 54: Charter School Special Revenue Fund and Special Reserve Fund for Other Than Capital Outlay Projects.
2. Bond Interest and Redemption Fund is used to account for the accumulation of resources for, and the repayment of, District bonds, interest and related costs.

NON-MAJOR GOVERNMENTAL FUNDS:

Special Revenue Funds are used to report the proceeds of specific revenue sources that are restricted or committed for purposes other than debt service and capital outlay, and that comprise a substantial portion of the fund's resources. The District maintains four non-major special revenue funds:

1. Adult Education Fund is used to account for resources committed to adult education programs maintained by the District.
2. Child Development Fund is used to account for restricted resources for the operation of the child development programs maintained by the District.
3. Cafeteria Fund is used to account separately for restricted federal, state, and local resources received and expenditures authorized by the Board to operate the District's food service program.
4. Deferred Maintenance Fund is used to account separately for State apportionments and District contributions committed for the purpose of major repairs or replacement of District property.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

NON-MAJOR GOVERNMENTAL FUNDS (CONCLUDED):

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District maintains three non-major capital projects funds:

1. Building Fund is used to account for the renovation, modernization, and new construction of major governmental capital facilities and buildings from the proceeds of the sale of general obligation bonds.
2. Capital Facilities Fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA). Expenditures are restricted to the purposes specified in Government Code Sections 65970-65981.
3. County School Facilities Fund is used to account for the State allocation and District matches and related expenditures made for modernization, new construction and hardship projects.

FIDUCIARY FUNDS:

Agency Funds are used to account for assets of others for which the District acts as an agent. The District maintains student body funds, which are used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body. Agency funds are custodial in nature and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time.

The amounts reported for student body funds represent the combined totals of all schools within the District.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgets and Budgetary Accounting (Concluded)

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund as required supplementary information in the financial statements.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

The District did not adopt a budget for the Bond Interest and Redemption Fund in 2013-2014.

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Assets, Liabilities and Equity

1. Deposits and Investments

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation (FDIC).

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investments losses are proportionately shared by all funds in the pool.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

1. Deposits and Investments (Concluded)

The county is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the county either are secured by federal depository insurance or are collateralized.

*Investments Valuation* - In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. However, the District's financial statements do not reflect the fair value of investments as the differences between total investment cost and fair value has been determined to be immaterial.

2. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory (asset) accounts, and are charged as expenditures when used. Reported inventories are equally offset by nonspendable fund balance, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets. The District's central stores inventory and cafeteria inventory valuation is First-in-First-out (FIFO).

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the benefitted period.

3. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life of 5 to 50 years depending on the asset class.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

4. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

5. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires. At retirement, each classified member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

6. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

7. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

7. Net Position (Concluded)

**Restricted Net Position** - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

**Unrestricted Net Position** - This amount is the net position that did not meet the definition of "net investment in capital assets" or "restricted net position".

8. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

9. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

**Nonspendable Fund Balance** - Includes the portions of fund balance not appropriable for expenditures.

**Restricted Fund Balance** - Includes amounts subject to externally imposed and legally enforceable constraints.

**Committed Fund Balance** - Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board.

**Assigned Fund Balance** - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, or the Superintendent of the District, with the recommendation of the Director of Fiscal Services.

**Unassigned Fund Balance** - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

9. Fund Equity (Continued)

*Fund Balances*

The District's fund balances at June 30, 2014 consisted of the following:

	General Fund	Bond Interest and Redemption Fund	Other Governmental Funds	Total
<b>Nonspendable:</b>				
Revolving Fund	\$ 10,000		\$ 1,000	\$ 11,000
Stores Inventory	25,780		24,639	50,419
Prepaid Expenditures	3,103			3,103
<b>Total Nonspendable Fund Balance</b>	<b>38,883</b>		<b>25,639</b>	<b>64,522</b>
<b>Restricted For:</b>				
Legally Restricted Categorical Funding	1,534,522			1,534,522
Debt Service		\$ 3,578,817		3,578,817
Bond Approved Construction			3,468	3,468
Cafeteria Program Operations			62,950	62,950
Remaining Modernization Expenditures			1,054,205	1,054,205
<b>Total Restricted Fund Balance</b>	<b>1,534,522</b>	<b>3,578,817</b>	<b>1,120,623</b>	<b>6,233,962</b>
<b>Committed For:</b>				
Adult Education Program			38,931	38,931
Deferred Maintenance Projects			90,102	90,102
<b>Total Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>129,033</b>	<b>129,033</b>
<b>Assigned For:</b>				
Operation of Charter School Programs	412,981			412,981
Covering Deficit Balance in Fund 25	1,317,660			1,317,660
<b>Total Assigned Fund Balance</b>	<b>1,730,641</b>	<b>0</b>	<b>0</b>	<b>1,730,641</b>
<b>Unassigned:</b>				
Reserve for Economic Uncertainties	1,295,500			1,295,500
Other Unassigned (Deficit)	1,605,716		(1,317,660)	288,056
<b>Total Unassigned Fund Balance (Deficit)</b>	<b>2,901,216</b>	<b>0</b>	<b>(1,317,660)</b>	<b>1,583,556</b>
<b>Total Fund Balances (Deficit)</b>	<b>\$ 6,205,262</b>	<b>\$ 3,578,817</b>	<b>\$ (42,365)</b>	<b>\$ 9,741,714</b>

*Fund Balance Policy*

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

9. Fund Equity (Concluded)

*Fund Balance Policy (Concluded)*

The District has adopted a policy to achieve and maintain unrestricted fund balance in the General Fund of 3% of total General Fund expenditures, other uses and transfers out at the close of each fiscal year, consistent with the recommended level promulgated by the State of California. If any portion of the 3% reserve for economic uncertainties is spent, the District shall reduce expenditures to reestablish the 3%.

Additional detailed information, along with the complete *Fund Balance Policy* can be obtained from the District.

10. Local Control Funding Formula /Property Tax

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the District.

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund, and is known as the State Apportionment.



CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Concluded)

10. Local Control Funding Formula / Property Tax (Concluded)

The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

I. Impact of Recently Issued Accounting Principles

The GASB issued Statement 65, *Items Previously Reported as Assets and Liabilities* in March, 2013. GASB 65 was intended to compliment Statement No. 63 by identifying items previously reported as assets and liabilities that should be classified as deferred outflows or deferred inflows going forward. The District was required to implement the Statement 65 in 2013-2014.

The GASB issued Statement 68, *Accounting and Financial Reporting for Pensions* in June 2012 to amend Statements 27 and 50 and improve accounting and financial reporting by state and local governments for pensions. The Statement details the recognition and disclosure requirements for employers with liabilities to a defined benefit pension plan. The Statement is effective beginning in fiscal year 2014-2015.

The GASB issued Statement 69, *Government Combinations and Disposals of Government Operations* in January 2013 to provide guidance for reporting mergers, acquisitions, transfers of operations, and disposals of government operations. The Statement is effective beginning in fiscal year 2014-2015.

The GASB issued Statement 70, *Accounting and Financial Reporting for Nonexchange financial Guarantees* in April 2013 to improve accounting and financial reporting by governments that extend and receive nonexchange financial guarantees. The Statement is effective beginning in fiscal year 2013-2014. The District does not have nonexchange financial guarantees and therefore the adoption of GASB 70 does not have any impact on the District's financial statements.

The GASB issued Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* which amends Statement 68 by requiring that, at transition, a government should recognize a beginning deferred outflow of resources for its pension contributions made after the measurement date of the beginning net pension liability. The Statement is effective beginning in fiscal year 2014-2015.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

**I. Impact of Recently Issued Accounting Principles (Concluded)**

The Office of Management and Budget issued the guidance *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance for Federal Awards) on December 29, 2013 which supersedes and streamlines requirements from eight different circulars into one document. The new administrative requirements and cost principles are required to be implemented for all federal awards made after December 26, 2014.

**NOTE 2 - CASH**

**A. Summary of Cash**

The following is a summary of cash at June 30, 2014:

<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
<u>\$10,329,531</u>	<u>\$232,517</u>	<u>\$10,562,048</u>

The District had the following cash at June 30, 2014:

	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Credit Quality Rating</u>
Cash in Commercial Banks	\$ 232,517	\$ 232,517	Not Rated
Cash in Revolving Fund	11,000	11,000	Not Rated
Cash in County Treasury (net of \$1,356,749 deficit cash)	<u>10,294,798</u>	<u>10,318,531</u>	Not Rated
Total Cash	<u>\$ 10,538,315</u>	<u>\$ 10,562,048</u>	

**B. Policies and Practices**

The District is authorized by State statutes and in accordance with the District's Investment Policy (Policy) to invest in the following:

- Securities issued or guaranteed by the Federal Government or its agencies
- State Local Agency Investment Fund (LAIF)
- Insured and/or collateralized certificates of deposit

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 2 - CASH (CONTINUED)

B. Policies and Practices (Concluded)

The Policy, in addition to State statutes, establishes that funds on deposit in banks must be federally insured or collateralized and investments shall (1) have maximum maturity not to exceed five years, (2) be laddered and based on cash flow forecasts; and (3) be subject to limitations to a certain percent of the portfolio for each of the authorized investments. The District's investments comply with the established policy.

Cash in Commercial Banks

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. These amounts are held in a single financial institution. As of June 30, 2014 the carrying amount of the District's accounts was \$243,517, all of which was insured.

Cash in County Treasury

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash with the County Treasury as an involuntary participant of a common investment pool, which totaled \$2,482,277,534. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$2,476,568,236. Interest is deposited into participating funds. The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

The District ended the year with negative cash balances in the Cafeteria Fund and the Capital Facilities Fund of \$40,325 and \$1,316,424, respectively. Under policies set by Sacramento County Treasurer's Office, the District is allowed to carry a negative cash balance in the fund as long as combined District cash is positive. The District is charged interest on the negative balance by the County Treasurer.

C. Risk Disclosures

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures.

**Interest Rate Risk** - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool and having the pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 2 - CASH (CONCLUDED)

C. Risk Disclosures (Concluded)

Interest Rate Risk (Concluded)

At June 30, 2014 the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>		
		<u>Less than 1</u>	<u>1 to 4</u>	<u>4 or more</u>
County Treasury	<u>\$ 10,294,798</u>	<u>\$ 7,260,921</u>	<u>\$ 2,749,741</u>	<u>\$ 284,136</u>

**Credit Risk** - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

**Custodial Credit Risk** - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

**Concentration of Credit Risk** - This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

**Foreign Currency Risk** - This is the risk that exchange rate will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

**CENTER JOINT UNIFIED SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

As of June 30, 2014, there were no excess of expenditures over appropriations in individual funds.

The District did not prepare a budget for the Bond Interest and Redemption Fund.

**NOTE 4 - ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2014 consist of the following:

	<u>General Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Federal Government				
Categorical Aid Programs	\$ 113,935		\$ 159,428	\$ 273,363
State Government				
Local Control Funding				
Formula Sources	3,969,626			3,969,626
Categorical Aid Programs	72,387			72,387
Lottery	349,789			349,789
Other	4,860		9,613	14,473
Total State Government	4,396,662		9,613	4,406,275
Local Government	423,349			423,349
Interest	6,421	\$ 1,684	1,492	9,597
Miscellaneous	14,489			14,489
Total Accounts Receivable	\$ 4,954,856	\$ 1,684	\$ 170,533	\$ 5,127,073

**NOTE 5 - INTERFUND TRANSACTIONS**

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**NOTE 5 - INTERFUND TRANSACTIONS (CONCLUDED)**

**Interfund Receivables/Payables (Due From/Due To)**

Individual fund interfund receivable and payable balances at June 30, 2014 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds:		
General Fund	\$ 130,484	
Non-Major Governmental Funds:		
Adult Education Fund		\$ 30,799
Child Development Fund		55,313
Cafeteria Fund		44,372
Total	<u>\$ 130,484</u>	<u>\$ 130,484</u>

**Interfund Transfers**

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund	\$ 30,639	\$ 76,051
Non-Major Governmental Funds:		
Charter School Fund		
Adult Education Fund	76,051	30,639
Total	<u>\$ 106,690</u>	<u>\$ 106,690</u>

The District transferred \$76,051 from the General Fund to the Adult Education Fund to provide additional resources for the adult education program.

The District transferred \$30,639 from the Adult Education Fund to the General Fund to move unrestricted resources deposited in to the Adult Education Fund in 2012-2013 in error.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**NOTE 6 - CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended June 30, 2014 is shown below:

	Balance July 01, 2013	Additions	Deductions	Balance June 30, 2014
Capital assets, not being depreciated:				
Land	\$ 10,509,396			\$ 10,509,396
Work in progress	772,986	\$ 654,164	\$ 729,658	697,492
Total capital assets, not being depreciated	11,282,382	654,164	729,658	11,206,888
Capital assets being depreciated:				
Buildings	91,482,634			91,482,634
Improvements of sites	14,185,707	693,100	1,775,443	13,103,364
Equipment	3,474,010	63,475	16,000	3,521,485
Total capital assets, being depreciated	109,142,351	756,575	1,791,443	108,107,483
Less accumulated depreciation for:				
Buildings	34,704,609	3,066,768		37,771,377
Improvements of sites	10,343,742	337,398	1,766,314	8,914,826
Equipment	2,473,252	153,287	15,520	2,611,019
Total accumulated depreciation	47,521,603	3,557,453	1,781,834	49,297,222
Total capital assets, being depreciated, net	61,620,748	(2,800,878)	9,609	58,810,261
Governmental activities capital assets, net	\$ 72,903,130	\$ (2,146,714)	\$ (739,267)	\$ 70,017,149

Depreciation expense was charged to governmental activities as follows:

Depreciation (unallocated) \$ 3,557,453

**NOTE 7 - TAX REVENUE ANTICIPATION NOTES**

On March 14, 2014, the District issued \$3,800,000 in tax revenue anticipation notes (TRANS) with a yield rate of 0.15%. The TRANS are a general obligation of the District and are payable from revenue and cash receipts to be generated by the District. There are no contractual obligations related to the issuance other than the TRANS agreement. The notes mature on December 31, 2014 and bears interest of 2.0%. Proceeds from the notes can be drawn upon throughout the period if cash shortages arise.

**NOTE 8 - UNAMORTIZED BOND PREMIUMS**

The District sold its 2001 Refunding Bonds and Series 2007D Bonds at a premium of \$229,604 and \$556,177, respectively. The premiums are being amortized using the straight-line method over the life of the related bond issue as a reduction in annual interest expense.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**NOTE 8 - UNAMORTIZED BOND PREMIUMS (CONCLUDED)**

The annual amortization of the bond premiums is as follows:

<u>Year Ended June 30</u>	<u>Annual Amortization</u>
2015	\$ 39,038
2016	39,038
2017	39,038
2018	35,051
2019	23,102
2020-2024	115,510
2025-2029	115,510
2030-2032	<u>67,370</u>
Total	<u>\$ 473,657</u>

**NOTE 9 - BONDED DEBT**

On August 1, 1992, the District issued 1992 General Obligation Bonds, Series "B" totaling \$3,069,796. Bond proceeds were used to acquire land for future schools, construction of new facilities, and rehabilitation of existing facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds were comprised of Current Interest Bonds and Capital Appreciation Bonds. The bonds bear interest rates from 5.85% to 6.30% and the Current Interest Bonds have matured with the Capital Appreciation Bonds scheduled to mature through 2017.

On March 4, 1997, the District issued 1992 General Obligation Bonds, Series "C" totaling \$15,974,099. Bond proceeds were used to acquire land for future schools, construction of new facilities, and rehabilitation of existing facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds bear interest rates from 4.55% to 5.8% and are scheduled to mature through 2022.

On April 4, 2001, the District issued 1992 General Obligation Refunding Bonds, totaling \$1,848,632. The bonds were issued to refund a portion of the District's outstanding 1992 General Obligation Bonds, Series A, originally issued on April 2, 1992. The proceeds of the bonds were placed in an escrow account for the sole benefit of prior bonds. Repayment of the bond is made from the special parcel tax revenues levied in connection with the 1992 General Obligation Bond, Series A issuance. The bonds were comprised of Current Interest Bonds and Capital Appreciation Bonds. The bonds bear interest rates from 3.0% to 5.33% and are scheduled to mature through 2018.

On May 17, 2007, the District issued 1992 General Obligation Bonds, Series "D" totaling \$24,998,234. Bond proceeds of \$5,421,608 were used to repay the District's remaining 2003 Refunding Certificates of participation balance and accrued interest.



CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**NOTE 9 - BONDED DEBT (CONCLUDED)**

The remaining proceeds were used to acquire, expand and construct school facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds bear interest rates from 4.5% to 5.9% and are scheduled to mature through 2032.

The outstanding general obligation bonded debt at June 30, 2014 is:

**General Obligation Bonds**

<u>Date of Issue</u>	<u>Interest Rate %</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 01, 2013</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2014</u>
1992	3.50-6.30	2017	\$ 3,069,796	\$ 606,914	\$ 150,884	\$ 456,030
1997	3.30-4.75	2022	15,974,099	12,234,127	760,162	11,473,965
2001	3.00-5.33	2018	1,848,632	908,632	340,000	568,632
2007	3.75-4.73	2032	24,998,234	24,998,234		24,998,234
Total			<u>\$ 45,890,761</u>	<u>\$ 38,747,907</u>	<u>\$ 1,251,046</u>	<u>\$ 37,496,861</u>

**Accreted Interest Bonds**

<u>Series</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Outstanding July 1, 2013</u>	<u>Accretion Current Year</u>	<u>Payments Current Year</u>	<u>Outstanding June 30, 2014</u>
1992	3.50-6.30	2017	\$ 1,609,224	\$ 109,160	\$ 405,351	\$ 1,313,033
1997	3.30-4.75	2022	19,436,844	1,695,828	1,114,838	20,017,834
2001	3.00-5.33	2018	630,936	92,645		723,581
2007	3.75-4.73	2032	9,509,555	1,731,137		11,240,692
Totals			<u>\$ 31,186,559</u>	<u>\$ 3,628,770</u>	<u>\$ 1,520,189</u>	<u>\$ 33,295,140</u>

The annual requirements to amortize the General Obligation Bonds payable are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 1,394,292	\$ 1,974,829	\$ 3,369,121
2016	1,178,102	2,481,301	3,659,403
2017	1,273,480	2,916,520	4,190,000
2018	1,415,495	3,189,505	4,605,000
2019	1,619,067	3,855,933	5,475,000
2020-2024	10,630,661	22,439,339	33,070,000
2025-2029	12,907,343	19,327,657	32,235,000
2030-2032	7,078,421	14,606,579	21,685,000
Totals	<u>\$ 37,496,861</u>	<u>\$ 70,791,663</u>	<u>\$ 108,288,524</u>

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 10 - OTHER POST EMPLOYMENT BENEFITS

In addition to the benefits described in Note 14, the District provides health, vision and dental benefits to qualified retirees. The Post Employment Benefit Plan (Plan) is a single-employer defined benefit healthcare plan administered by the District. The Plan provides medical, dental, and vision insurance benefits to eligible retirees and their spouses. Membership of the Plan consists of 68 retirees and beneficiaries currently receiving benefits and 417 active plan members. The unfunded portion of annual required contributions (net OPEB obligation) is presented in the statement of net position as a portion of long-term obligations.

*Funding Policy*

In order to fully fund the plan, the District would be required to contribute the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

*Annual OPEB Cost*

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the last three years was as follows:

<u>Fiscal Year Ended June 30</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2014	\$924,019	18.2%	\$3,992,328
2013	\$915,400	23.3%	\$3,236,271
2012	\$868,780	17.7%	\$2,534,259

The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 10 - OTHER POST EMPLOYMENT BENEFITS (CONCLUDED)

*Annual OPEB Cost (Concluded)*

Annual required contribution	\$ 987,335
Interest on OPEB obligation	161,814
Adjustment to annual required contribution	<u>(225,130)</u>
Annual OPEB cost (expense)	924,019
Payments made	<u>(167,962)</u>
Increase in net OPEB obligation	756,057
Net OPEB obligation-beginning of year	<u>3,236,271</u>
Net OPEB obligation-end of year	<u><u>\$3,992,328</u></u>

*Funding Status and Funding Progress*

As of July 1, 2012, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$7.4 million, all of which is unfunded.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

*Actuarial Methods and Assumptions*

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012, actuarial valuation, the "projected unit credit" actuarial cost method was used. The actuarial assumptions included a 5.0% projected unit credit investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 8% for medical and 5% for dental and vision. The UAAL is being amortized over an initial thirty years using a level-dollar basis. The remaining amortization period at June 30, 2013 is assumed to be twenty-five years.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**NOTE 11 - LEASES**

**A. Capital Lease Obligations**

On July 18, 2011, the District entered into a sixty month lease of thirty Apple computers. The agreement provides for title to pass upon expiration of the lease period. Future minimum lease payments under this agreement are as follows:

<u>Year Ended June 30</u>	<u>Future Minimum Lease Payments</u>
2015	\$ 13,005
Total payments	13,005
Less amounts representing interest and administrative fees	809
Present value of net minimum lease payments	<u>\$ 12,196</u>

**B. Operating Leases**

The District has entered into two office equipment leases that extend beyond the current fiscal year. The District does not intend to buy-out the equipment at the end of the lease and historically has turned in the old equipment for new. The following is a schedule by year of minimum future rentals on non-cancelable operating leases as of June 30, 2014:

<u>Year Ended June 30</u>	<u>Future Minimum Rent Payments</u>
2015	\$ 392,820
2016	133,364
2017	3,636
Total	<u>\$ 529,820</u>

The District paid \$392,820 for related rents in 2013-2014. The District will receive no sublease rentals nor pay any contingent rentals for this equipment.

**CENTER JOINT UNIFIED SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 12 - OTHER LONG-TERM DEBT**

On February 1, 2011, the District agreed to a settlement with the State of California for \$386,000 to be paid over eight years. The settlement was for a case involving the Antelope View Charter School and an attendance finding in fiscal year ending June 30, 2007. The amount payable to the State is a non-interest bearing penalty and the amortization of the liability as follows:

<u>Year Ended</u> <u>June 30</u>	<u>Principal</u>
2015	\$ 48,250
2016	48,250
2017	48,250
2018	48,250
2019	<u>48,250</u>
<b>Total</b>	<b><u>\$241,250</u></b>

**NOTE 13 - LONG-TERM DEBT**

A schedule of changes in long-term debt for the year ended June 30, 2014 is shown below:

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>	<u>Due Within</u> <u>One Year</u>
General Obligation Bonds	\$ 38,747,907		\$ 1,251,046	\$ 37,496,861	\$ 1,394,292
Accreted Interest	31,186,559	\$ 3,628,770	1,520,189	33,295,140	1,831,760
Other Post-employment Benefits	3,236,271	924,019	167,962	3,992,328	
Capital Lease Obligations	23,631		11,435	12,196	12,196
Other Long-term Debt	289,500		48,250	241,250	48,250
Compensated Absences	106,123		5,802	100,321	100,321
<b>Totals</b>	<b>\$ 73,589,991</b>	<b>\$ 4,552,789</b>	<b>\$ 3,004,684</b>	<b>\$ 75,138,096</b>	<b>\$ 3,386,819</b>

Payments on the general obligation bonds and accreted interest will be made from the Bond Interest and Redemption Fund. All other payments will be made from the General Fund.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 14 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

A. State Teachers' Retirement System (STRS)

*Plan Description.* The Center Joint Unified School District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS, 100 Waterfront Place, West Sacramento, California 95610.

*Funding Policy.* Active plan members are required to contribute 8.0% of their salary and the Center Joint Unified School District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2013-2014 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The Center Joint Unified School District's contributions to STRS for the fiscal year ending June 30, 2014, 2013, and 2012 were \$1,430,390, \$1,391,316 and \$1,353,328, respectively, and equal 100% of the required contributions for each year.

B. California Public Employees Retirement System (CalPERS)

*Plan Description.* The Center Joint Unified School District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Room 1820, Sacramento, CA 95814.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**NOTE 14 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)**

**B. California Public Employees Retirement System (CalPERS) (Concluded)**

*Funding Policy.* Active plan members are required to contribute 7.0% of their salary and the Center Joint Unified School District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal 2013-2014 was 11.442% of annual payroll. The contribution requirements of the plan members are established by State statute. The Center Joint Unified School District's contributions to CalPERS for the fiscal year ending June 30, 2014, 2013 and 2012 were \$698,852, \$660,256 and \$658,043, respectively and equal 100% of the required contributions for each year.

**C. Social Security**

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (STRS or PERS) must be covered by social security or an alternative plan. The District has elected to use Social Security.

**D. On Behalf Payment**

The State of California makes contributions to STRS and PERS on behalf of the District. These payments consist of State General Fund contributions to STRS and contributions to PERS for the year ended June 30, 2014. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures; however, guidance received from the California Department of Education advises local education agencies not to record these amounts in the Annual Financial and Budget Report. These amounts also have not been recorded in these financial statements.

**NOTE 15 - STUDENT BODY FUNDS**

The Student Body Funds often engage in activities, which involve cash transactions. These transactions are not subject to adequate internal accounting control prior to deposits being recorded in the bank accounts. It has been determined on a cost benefit basis that providing increased internal control in this area does not justify the additional costs that would be necessary to control receipts prior to the point of deposit.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 16 - COMMITMENTS AND CONTINGENCIES

A. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2014.

B. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. If the review or audit discloses exceptions, the District may incur a liability to grantor agencies.

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

C. Joint Ventures

The District participates in a joint venture under a joint powers agreement (JPA) with the Schools Insurance Group. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The JPA arranges for and/or provides coverage for its members. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of their JPA, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA.

NOTE 17 - NEGATIVE ENDING FUND BALANCE

The Capital Facilities Fund ended the year with a negative ending fund balance of \$1,317,660. The negative fund balance will be eliminated by future program surpluses and transfer from other funds. The District has assigned an equal amount of ending fund balance in the General Fund.



CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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NOTE 18 - RISK MANAGEMENT

A. Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2014, the District contracted with Schools Insurance Authority, JPA (SIA) for property and liability insurance coverage and Schools Insurance Authority, JPA for theft insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

B. Workers' Compensation

For fiscal year 2014, the District participated in the Schools Insurance Authority, JPA (SIA), an insurance purchasing pool. The intent of the SIA pool is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the SIA pool.

The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the SIA pool. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the SIA pool. Participation in the SIA pool is limited to districts that can meet the SIA pool selection criteria.

NOTE 19 - RESTATEMENT OF NET POSITION

The amounts previously reported as net position at June 30, 2013 on the Government-Wide Statement of Net Position have been restated with the implementation of Governmental Accounting Standards Board (GASB) Statement 65, *Items Previously Reported as Assets and Liabilities*. The June 30, 2013 Net Position is being restated to eliminate the unamortized debt issuance costs previously reported as an asset on the District's Statement of Net Position.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**NOTE 19 - RESTATEMENT OF NET POSITION (CONCLUDED)**

The effect of this restatement is a decrease in the June 30, 2013 total Net Position of \$569,462 as follows:

	<u>Government-Wide Financial Statements</u>
Net Position, June 30, 2013 as originally reported	\$10,077,190
Eliminate debt issuance costs reported as an asset	<u>(569,462)</u>
Net Position, June 30, 2013, as restated	<u>\$ 9,507,728</u>

**NOTE 20 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through November 13, 2014, the date on which the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION SECTION**

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CENTER JOINT UNIFIED SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP) AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Local Control Funding Formula Sources:				
State Apportionments	\$ 20,279,827	\$ 24,718,568	\$ 24,596,210	\$ (122,358)
Local Sources	4,369,372	5,219,499	4,820,147	(399,352)
Total Local Control Funding Formula Sources	24,649,199	29,938,067	29,416,357	(521,710)
Federal Revenue	2,514,592	2,781,102	2,583,787	(197,315)
Other State Revenue	5,039,341	5,691,607	2,625,900	(3,065,707)
Other Local Revenue	2,772,714	2,618,395	2,085,497	(532,898)
Total Revenues	34,975,846	41,029,171	36,711,541	(4,317,630)
<b>Expenditures</b>				
Certificated Salaries	17,793,039	18,725,490	17,898,912	826,578
Classified Salaries	6,031,826	6,954,431	6,250,543	703,888
Employee Benefits	7,013,191	7,633,844	6,965,325	668,519
Books and Supplies	894,473	2,715,373	1,767,468	947,905
Services and Other				
Operating Expenditures	3,930,344	4,646,352	4,077,251	569,101
Capital Outlay		18,500	17,487	1,013
Debt Service:				
Principal Retirement	69,879	69,879	59,685	10,194
Interest and Fiscal Charges	1,570	1,570	1,570	
Other Outgo	132,816	339,235	323,677	15,558
Total Expenditures	35,867,138	41,104,674	37,361,918	3,742,756
Excess of Revenues Over (Under) Expenditures	(891,292)	(75,503)	(650,377)	(574,874)
Other Financing Sources (Uses):				
Operating Transfers In		30,639	30,639	
Operating Transfers Out	(76,051)	(76,051)	(76,051)	
Total Other Financing Sources (Uses)	(76,051)	(45,412)	(45,412)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(967,343)	(120,915)	(695,789)	(574,874)
Fund Balances - July 1, 2013	6,271,662	6,901,051	6,901,051	0
Fund Balances - June 30, 2014	\$ 5,304,319	\$ 6,780,136	\$ 6,205,262	\$ (574,874)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**CENTER JOINT UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Schedule of Funding Progress							
Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
6/30/12	July 1, 2010	\$ -	\$ 6,459,790	\$ 6,459,790	0%	\$ 22,940,475	28%
6/30/13	July 1, 2012	\$ -	\$ 7,446,487	\$ 7,446,487	0%	\$ 22,653,563	33%
6/30/14	July 1, 2012	\$ -	\$ 7,446,487	\$ 7,446,487	0%	\$ 23,106,634	32%

CENTER JOINT UNIFIED SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**NOTE 1 - PURPOSE OF SCHEDULES**

**A. Budgetary Comparison Schedule**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

**B. Schedule of Other Postemployment Benefits Funding Progress**

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

## **SUPPLEMENTARY INFORMATION SECTION**

CENTER JOINT UNIFIED SCHOOL DISTRICT

ANTELOPE, CALIFORNIA

JUNE 30, 2014

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ORGANIZATION

The Center Joint Unified School District was established on July 1, 1858 and comprises an area located in Sacramento and Placer Counties. There were no changes in the boundaries of the District during the current year. The District currently operates four elementary schools, one middle school and one high school. The District also maintains a continuation high school and an adult education program. The District is the authorizing LEA for Antelope View Charter School and Global Youth Charter School.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jeremy Hunt	President	2014
Kelly Kelley	Clerk	2014
Nancy Anderson	Member	2016
Delrae Pope	Member	2016
Donald E. Wilson	Member	2014

ADMINISTRATION

Scott Loehr  
Superintendent

Jeanne Bess  
Director of Fiscal Services



CENTER JOINT UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Second Period Report	Annual Report
Regular ADA		
Transitional Kindergarten through Third	1,339	1,340
Fourth through Sixth	990	991
Seventh and Eighth	638	638
Ninth through Twelfth	1,291	1,280
Special Education - Nonpublic, Nonsectarian Schools		
Transitional Kindergarten through Third	1	1
Fourth through Sixth	1	1
Ninth through Twelfth	7	9
Extended Year Special Education - Nonpublic, Nonsectarian Schools		
Ninth through Twelfth	1	1
ADA Totals	<u>4,268</u>	<u>4,261</u>

Antelope View Charter School

Regular ADA		
Ninth through Twelfth	31	31
Classroom-based ADA for Ninth through Twelfth	0	0
ADA Totals	<u>31</u>	<u>31</u>
Classroom-based ADA Totals	<u>0</u>	<u>0</u>

Global Youth Charter School

Regular ADA		
Fourth through Sixth	3	3
Classroom-based ADA for Fourth through Sixth	3	3
Seventh and Eighth	43	42
Classroom-based ADA for Seventh through Eighth	43	42
Ninth through Twelfth	64	63
Classroom-based ADA for Ninth through Twelfth	64	63
ADA Totals	<u>110</u>	<u>108</u>
Classroom-based ADA Totals	<u>110</u>	<u>108</u>

Average daily attendance is a measurement of the numbers of pupils attending classes of the District and Charter Schools. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to the school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

SEE NOTES TO SUPPLEMENTARY INFORMATION

**CENTER JOINT UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF INSTRUCTIONAL TIME OFFERED**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>Minutes Requirement as Reduced</b>	<b>2013-2014 Actual Minutes</b>	<b>Number of Days Traditional Calendar</b>	<b>Status</b>
Kindergarten	36,000	35,000	36,150	180	In Compliance
Grade 1	50,400	49,000	54,400	180	In Compliance
Grade 2	50,400	49,000	54,400	180	In Compliance
Grade 3	50,400	49,000	54,400	180	In Compliance
Grade 4	54,000	52,500	54,400	180	In Compliance
Grade 5	54,000	52,500	54,400	180	In Compliance
Grade 6	54,000	52,500	54,400	180	In Compliance
Grade 7	54,000	52,500	57,970	180	In Compliance
Grade 8	54,000	52,500	57,970	180	In Compliance
Grade 9	64,800	63,000	65,280	180	In Compliance
Grade 10	64,800	63,000	65,280	180	In Compliance
Grade 11	64,800	63,000	65,280	180	In Compliance
Grade 12	64,800	63,000	65,280	180	In Compliance

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has not met its local control funding formula target.

Districts that participate in Longer Day Incentive Funding or that met or exceed their local control funding formula target, must provide at least the number of instructional minutes specified in Education Code Section 46201(b) or 46207(a), shown as the minutes requirement above.

For the 2013-2014 and 2014-2015 school years, a school district may reduce up to five days of instruction or equivalent number of minutes without incurring penalties pursuant to Education Code Sections 46201.2(b) and 46207(c).

**Global Youth Charter School**

<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>Minutes Requirement As Reduced</b>	<b>2013-2014 Actual Minutes</b>	<b>Number of Days Traditional Calendar</b>	<b>Status</b>
Grade 6	54,000	52,457	63,100	180	In Compliance
Grade 7	54,000	52,457	63,100	180	In Compliance
Grade 8	54,000	52,457	63,100	180	In Compliance
Grade 9	64,800	62,949	65,900	180	In Compliance
Grade 10	64,800	62,949	65,900	180	In Compliance
Grade 11	64,800	62,949	65,900	180	In Compliance
Grade 12	64,800	62,949	65,900	180	In Compliance

Charter Schools must maintain their instructional minutes at the levels required by Education Code Section 47612.5, reduced pursuant to the provisions of Education Code Section 46201.2(b) for the 2013-2014 and 2014-2015 school years.

SEE NOTES TO SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

The District operated two charter schools during 2013-2014, Antelope View Charter School and Global Youth Charter School. The financial activities of Antelope View Charter School and Global Youth Charter School are combined and presented in the General Fund of the financial statements.

SEE NOTES TO SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2014

Program Name:	Federal Catalog Number	Pass-Through Entity Identifying Number	Program Expenditures
<b>U.S. Department of Agriculture:</b>			
Passed through the California			
Department of Education (CDE):			
Child Nutrition Cluster:			
National School Lunch (Sec 4 and Sec 11)**	10.555*	13523/13524	\$ 1,142,530
School Breakfast Needy	10.553*	13526	226,219
Meal Supplements	10.556*	13528	2,304
Subtotal Child Nutrition Cluster			<u>1,371,053</u>
Total U.S. Department of Agriculture			<u>1,371,053</u>
<b>U.S. Department of Education:</b>			
Passed Through California Department of Rehabilitation:			
Workability II, Transitions Partnership Program	84.158	10006	<u>56,521</u>
Passed through CDE:			
Title I Cluster:			
NCLB - Title I, Part A, Basic Grants Low Income and Neglected	84.010	14329	1,053,650
NCLB - Title I, Part A, Program Improvement LEA Corrective Action			
Extensive Performance Problems	84.010	14955	<u>76,633</u>
Subtotal Title I Cluster			<u>1,130,283</u>
Special Education Cluster:			
IDEA, Basic Local Assistance, Part B, Section 611	84.027	13379	846,820
IDEA, Preschool Local Entitlements Part B, Section 611	84.027A	13682	40,798
IDEA, Mental Health Allocation Plan, Part B, Section 611	84.027A	14468	48,668
IDEA, Preschool Grants	84.173	13430	<u>22,232</u>
Subtotal Special Education Cluster			<u>958,518</u>
Vocational Programs - Adult Sec 131 (Carl Perkins Act)	84.048	14894	36,221
NCLB: Title III, Limited English Proficient (LEP) Student Program	84.365	14346	57,652
NCLB: Title II, Part A, Teacher Quality	84.367	14341	120,996
NCLB: Title X, McKinney-Vento Homeless Assistance	84.196	14332	<u>47,647</u>
Total U.S. Department of Education			<u>2,407,838</u>
<b>U.S. Department of Health and Human Services:</b>			
Passed through California Department of Health Care Services:			
Medi-Cal Billing Option	93.778*	10013	175,949
Passed through CDE:			
Child Development: Federal Child Care, Center Based	93.596	13609	<u>273,044</u>
Total U.S. Department of Health and Human Services			<u>448,993</u>
<b>Total Federal Programs</b>			<u><u>\$ 4,227,884</u></u>

\* Denotes a Major Program

\*\* Does not in the fair value of commodities received, which totaled \$179,116

SEE NOTES TO SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF UNAUDITED ACTUALS  
WITH AUDITED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>General Fund</u>	<u>Charter School Special Revenue Fund</u>	<u>Special Reserve Fund for Other Than Capital Outlay Projects</u>
June 30, 2014, Annual Unaudited Actual Financial Report Fund Balance	<u>\$ 3,352,989</u>	<u>\$ 498,290</u>	<u>\$ 2,353,983</u>
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balance:			
To conform with GAAP, activity reported separately by the District in certain Special Revenue Funds is reported in the General Fund in these financial statements.	<u>2,852,273</u>	<u>(498,290)</u>	<u>(2,353,983)</u>
Net Adjustments and Reclassifications	<u>2,852,273</u>	<u>(498,290)</u>	<u>(2,353,983)</u>
June 30, 2014, Audited Financial Statement Fund Balance	<u>\$ 6,205,262</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Auditor's Comments**

The audited financial statements of all other funds were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2014.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget 2014-2015	2013-2014	2012-2013	2011-2012
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 38,141,015	\$ 36,742,180	\$ 34,947,824	\$ 36,087,405
Expenditures	38,448,820	37,361,918	34,802,617	35,372,670
Other Uses and Transfers Out	193,051	76,051	70,384	270,865
Total Outgo	38,641,871	37,437,969	34,873,001	35,643,535
Change in Fund Balance (Deficit)	(500,856)	(695,789)	74,823	443,870
Ending Fund Balance	\$ 5,022,008	\$ 6,205,262	\$ 6,901,051	\$ 6,826,228
Available Reserves	\$ 2,203,884	\$ 2,901,216	\$ 4,018,512	\$ 4,234,367
Reserve for Economic Uncertainties	\$ 2,173,601	\$ 1,295,500	\$ 1,013,450	\$ 1,007,350
Unassigned Fund Balance	\$ 30,283	\$ 1,605,716	\$ 3,005,062	\$ 3,227,017
Available Reserves as a Percentage of Total Outgo	5.7%	7.7%	11.5%	11.9%
Total Long-Term Debt	\$ 71,891,403	\$ 75,138,096	\$ 73,589,991	\$ 71,795,233
Average Daily Attendance at P-2	4,426	4,409	4,558	4,634

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

The General Fund Balance has decreased by \$177,096 over the past three years. For a District this size the State recommends available reserves of at least 3 percent of total general fund expenditures, transfers out and other uses (total outgo).

Average Daily Attendance (ADA) as shown above has decreased 225 during the past two years. The amounts above include Charter School ADA.

The amounts reported as Budget 2014-2015 are presented for additional analysis and have not been audited.

SEE NOTES TO SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
NON-MAJOR FUNDS  
JUNE 30, 2014

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund
<b>Assets</b>				
Cash	\$ 75,327	\$ 94,609	\$ 1,000	\$ 106,995
Accounts Receivable	91	137	169,041	67
Stores Inventory			24,639	
<b>Total Assets</b>	<b>\$ 75,418</b>	<b>\$ 94,746</b>	<b>\$ 194,680</b>	<b>\$ 107,062</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Deficit Cash			\$ 40,325	
Accounts Payable	\$ 5,688	\$ 25,693	21,394	\$ 16,960
Unearned Revenue		13,740		
Due to Other Funds	30,799	55,313	44,372	
<b>Total Liabilities</b>	<b>36,487</b>	<b>94,746</b>	<b>106,091</b>	<b>16,960</b>
<b>Fund Balances:</b>				
Nonspendable			25,639	
Restricted			62,950	
Committed	38,931			90,102
Unassigned (Deficit) (Note 17)				
<b>Total Fund Balances (Deficit)</b>	<b>38,931</b>	<b>0</b>	<b>88,589</b>	<b>90,102</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 75,418</b>	<b>\$ 94,746</b>	<b>\$ 194,680</b>	<b>\$ 107,062</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

<u>Building Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities Fund</u>	<u>Total Non- Major Governmental Funds</u>
\$ 8,196 218		\$ 1,053,226 979	\$ 1,339,353 170,533 24,639
<u>\$ 8,414</u>	<u>\$ 0</u>	<u>\$ 1,054,205</u>	<u>\$ 1,534,525</u>
\$ 4,946	\$ 1,316,424 1,236		\$ 1,356,749 75,917 13,740 130,484
<u>4,946</u>	<u>1,317,660</u>		<u>1,576,890</u>
3,468		\$ 1,054,205	25,639 1,120,623 129,033 (1,317,660)
<u>3,468</u>	<u>(1,317,660)</u>	<u>1,054,205</u>	<u>(42,365)</u>
<u>\$ 8,414</u>	<u>\$ 0</u>	<u>\$ 1,054,205</u>	<u>\$ 1,534,525</u>



CENTER JOINT UNIFIED SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NON-MAJOR FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund
<b>Revenues</b>				
Federal Revenue		\$ 273,044	\$ 1,371,053	
Other State Revenue	\$ 10,329	301,785	108,042	\$ 95,997
Other Local Revenue	44,874	292	313,000	67
<b>Total Revenues</b>	<b>55,203</b>	<b>575,121</b>	<b>1,792,095</b>	<b>96,064</b>
<b>Expenditures</b>				
Certificated Salaries	76,888			
Classified Salaries	10,189		623,727	2,083
Employee Benefits	19,981		279,113	192
Books and Supplies	19,021		802,946	58,941
Services and Other Operating Expenditures	6,710	519,808	54,945	105,519
Capital Outlay			9,430	
Debt Service:				
Interest and Fiscal Charges				
Other Outgo		55,313	44,372	
<b>Total Expenditures</b>	<b>132,789</b>	<b>575,121</b>	<b>1,814,533</b>	<b>166,735</b>
Excess of Revenues Over (Under) Expenditures	(77,586)		(22,438)	(70,671)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	76,051			
Operating Transfers Out	(30,639)			
<b>Total Other Financing Sources (Uses)</b>	<b>45,412</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(32,174)	0	(22,438)	(70,671)
Fund Balances - (Deficit) July 1, 2013	71,105	0	111,027	160,773
Fund Balances - (Deficit) June 30, 2014	\$ 38,931	\$ 0	\$ 88,589	\$ 90,102

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

<u>Building Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities Fund</u>	<u>Total Non- Major Governmental Funds</u>
			\$ 1,644,097
			516,153
\$ 1,414	\$ 13,799	\$ 979	374,425
<u>1,414</u>	<u>13,799</u>	<u>979</u>	<u>2,534,675</u>
			76,888
4,211			640,210
387			299,673
164,183			1,045,091
120,598			807,580
489,983			499,413
	1,236		1,236
			99,685
<u>779,362</u>	<u>1,236</u>	<u>0</u>	<u>3,469,776</u>
(777,948)	12,563	979	(935,101)
			76,051
			(30,639)
<u>0</u>	<u>0</u>	<u>0</u>	<u>45,412</u>
(777,948)	12,563	979	(889,689)
<u>781,416</u>	<u>(1,330,223)</u>	<u>1,053,226</u>	<u>847,324</u>
<u>\$ 3,468</u>	<u>\$ (1,317,660)</u>	<u>\$ 1,054,205</u>	<u>\$ (42,365)</u>

**CENTER JOINT UNIFIED SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Beginning Balance	Additions	Deductions	Ending Balance
<b>SPINELLI ELEMENTARY SCHOOL</b>				
<u>ASSETS</u>				
Cash	\$ 12,852	\$ 29,373	\$ 32,857	\$ 9,368
<u>LIABILITIES</u>				
Due to Student Groups	\$ 12,852	\$ 29,373	\$ 32,857	\$ 9,368
<b>OAK HILL ELEMENTARY SCHOOL</b>				
<u>ASSETS</u>				
Cash	\$ 26,710	\$ 53,273	\$ 61,605	\$ 18,378
<u>LIABILITIES</u>				
Due to Student Groups	\$ 26,710	\$ 53,273	\$ 61,605	\$ 18,378
<b>NORTH COUNTRY ELEMENTARY SCHOOL</b>				
<u>ASSETS</u>				
Cash	\$ 19,184	\$ 46,404	\$ 44,409	\$ 21,179
<u>LIABILITIES</u>				
Due to Student Groups	\$ 19,184	\$ 46,404	\$ 44,409	\$ 21,179
<b>DUDLEY ELEMENTARY SCHOOL</b>				
<u>ASSETS</u>				
Cash	\$ 4,180	\$ 37,601	\$ 36,910	\$ 4,871
<u>LIABILITIES</u>				
Due to Student Groups	\$ 4,180	\$ 37,601	\$ 36,910	\$ 4,871
<b>WILSON C. RILES MIDDLE SCHOOL</b>				
<u>ASSETS</u>				
Cash	\$ 14,945	\$ 56,653	\$ 56,152	\$ 15,446
<u>LIABILITIES</u>				
Due to Student Groups	\$ 14,945	\$ 56,653	\$ 56,152	\$ 15,446
<b>CENTER HIGH SCHOOL</b>				
<u>ASSETS</u>				
Cash	\$ 125,734	\$ 559,256	\$ 522,612	\$ 162,378
<u>LIABILITIES</u>				
Due to Student Groups	\$ 125,734	\$ 559,256	\$ 522,612	\$ 162,378
<b>MCCLELLAN HIGH SCHOOL</b>				
<u>ASSETS</u>				
Cash	\$ 1,324	\$ 1,682	\$ 2,109	\$ 897
<u>LIABILITIES</u>				
Due to Student Groups	\$ 1,324	\$ 1,682	\$ 2,109	\$ 897
<b>TOTAL AGENCY FUNDS</b>				
<u>ASSETS</u>				
Cash	\$ 204,929	\$ 784,242	\$ 756,654	\$ 232,517
<u>LIABILITIES</u>				
Due to Student Groups	\$ 204,929	\$ 784,242	\$ 756,654	\$ 232,517

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES**

**A. Schedule of Average Daily Attendance**

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**B. Schedule of Instructional Time**

This schedule presents information on the amount of instructional time and number of days offered by the District and each applicable charter school and whether the District complied with the provisions of Education Code Sections 46201 through 46208 and also whether the Charter School(s) complied with the provisions of Education Code Sections 47612 and 47612.5. The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day, and has not met its local control funding formula target.

**C. Schedule of Charter Schools**

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school as to whether or not the charter school is included in the District audit.

**D. Schedule of Expenditures of Federal Awards**

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of the United States Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**E. Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the Unaudited Actual Financial Report to the audited financial statements.

**F. Schedule of Financial Trends and Analysis**

This schedule is presented to improve the evaluation and reporting of the going concern status of the District.

**G. Combining Statements and Individual Fund Schedules**

Combining statements and individual fund schedules are presented for purposes of additional analysis, and are not a required part of the District's basic financial statements. These statements and schedules present more detailed information about the financial position and financial activities of the District's individual funds.

**OTHER INDEPENDENT AUDITOR'S REPORTS SECTION**

GOODELL,  
PORTER,  
SANCHEZ &  
BRIGHT, LLP

CERTIFIED  
PUBLIC  
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SUZANNE PUGH, CPA  
RICHARD J. GOODELL, CPA  
MICHELLE M. HANSON, CPA

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Center Joint Unified School District  
Antelope, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Center Joint Unified School District, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Center Joint Unified School District's basic financial statements and have issued our report thereon dated November 13, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Center Joint Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Center Joint Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies, may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-001 that we consider to be a significant deficiency.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Center Joint Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Center Joint Unified School District's Responses to Findings**

Center Joint Unified School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Center Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Goodell, Porter, Sanchez & Bright, LLP*  
GOODELL, PORTER, SANCHEZ & BRIGHT, LLP  
Certified Public Accountants

November 13, 2014

GOODELL,  
PORTER,  
SANCHEZ &  
BRIGHT, LLP

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PUBLIC  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Board of Trustees  
Center Joint Unified School District  
Antelope, California

**Report on Compliance for Each Major Federal Program**

We have audited Center Joint Unified School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Center Joint Unified School District's major federal programs for the year ended June 30, 2014. Center Joint Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Center Joint Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Center Joint Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Center Joint Unified School District's compliance.



### Opinion on Each Major Federal Program

In our opinion, Center Joint Unified School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

### Report on Internal Control Over Compliance

Management of Center Joint Unified School District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Center Joint Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Center Joint Unified School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in the internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Goodell, Porter, Sanchez & Bright, LLP*  
GOODELL, PORTER, SANCHEZ & BRIGHT, LLP  
Certified Public Accountants

November 13, 2014

GOODELL,  
PORTER,  
SANCHEZ &  
BRIGHT, LLP

CERTIFIED  
PUBLIC  
ACCOUNTANTS

JOHN L. GOODELL, CPA  
MARGARITA K. PORTER, CPA  
DAVID A. SANCHEZ, CPA  
SUZANNE BRIGHT, CPA  
BRIANNE E. SANCHEZ, CPA  
MICHELLE M. BRIGHT, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Trustees  
Center Joint Union School District  
Antelope, California

We have audited Center Joint Union School District's compliance with the types of compliance requirements described in the *Standards and Procedures for Audits of California K-12 Local Education Agencies 2013-2014* that could have a direct and material effect on each of Center Joint Union School District's State government programs as noted below for the year ended June 30, 2014.

**Management's Responsibility**

Management is responsible for compliance with the requirements of State laws and regulations.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance with State laws and regulations of Center Joint Union School District's State government programs based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards and Procedures for Audits of California K-12 Local Education Agencies 2013-2014*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the applicable State laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about Center Joint Union School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. However, our audit does not provide a legal determination of Center Joint Union School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures in the Audit Guide</u>	<u>Procedures Performed</u>
Attendance Reporting	6	Yes
Teacher Certification and Mis-assignments	3	Yes
Kindergarten Continuance	3	Yes
Independent Study	23	No (see next page)
Continuation Education	10	Yes
Instructional Time for school districts	10	Yes
Instructional Materials general requirements	8	Yes
Ratio of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive	4	Not Applicable
GANN Limit Calculation	1	Yes

<u>Description</u>	<u>Procedures in the Audit Guide</u>	<u>Procedures Performed</u>
School Accountability Report Card	3	Yes
Juvenile Court Schools	8	Not Applicable
Local Control Funding Formula Certification	1	Yes
California Clean Energy Jobs Act	3	Yes
After School Education and Safety Program:		
General Requirements	4	Not Applicable
After School	5	Not Applicable
Before School	6	Not Applicable
Education Protection Account Funds	1	Yes
Common Core Implementation Funds	3	Yes
Unduplicated Local Control Funding Formula Pupil Counts	3	Yes
Charter Schools:		
Contemporaneous Records of Attendance	8	Yes
Mode of Instruction	1	Yes
Non Classroom-Based Instruction/Independent Study	15	Yes
Determination of Funding for Non Classroom-Based Instruction	3	Yes
Annual Instructional Minutes - Classroom Based	4	Yes
Charter School Facility Grant Program	1	Not Applicable

Procedures were not performed for Independent Study attendance because the average daily attendance generated by the program was below the level required for testing.

#### Opinion on Each State Government Program

In our opinion, Center Joint Union School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its State government programs for the year ended June 30, 2014.

#### Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *Standards and Procedures for Audits of California K-12 Local Education Agencies 2013-2014* and which are described in the accompanying schedule of findings and questioned costs as item 2014-002. Our opinion on State government programs is not modified with respect to these matters.

#### Center Joint Union School District's Response to Findings

Center Joint Union School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Center Joint Union School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *Standards and Procedures for Audits of California K-12 Local Education Agencies 2013-2014* published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

*Goodell, Porter, Sanchez & Bright, LLP*  
GOODELL, PORTER, SANCHEZ & BRIGHT, LLP  
Certified Public Accountants

November 13, 2014

## **FINDINGS AND QUESTIONED COSTS SECTION**

CENTER JOINT UNIFIED SCHOOL DISTRICT  
SUMMARY OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unqualified

Internal control over financial reporting:  
Material weakness(es) identified? ☐ Yes ☒ No  
Significant deficiency(ies) identified  
that are not considered to be material  
weakness? ☒ Yes ☐ None reported

Noncompliance material to financial  
statements noted? ☐ Yes ☒ No

*Federal Awards*

Internal control over financial reporting:  
Material weakness(es) identified? ☐ Yes ☒ No  
Significant deficiency(ies) identified  
that are not considered to be material  
weakness? ☐ Yes ☒ None reported

Type of auditor's report issued on  
compliance for major programs Unqualified

Any audit findings disclosed that are  
required to be reported in accordance  
with Section 510 (a) of OMB Circular A-133 ☐ Yes ☒ No

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.555, 10.553, 10.556 93.778	Child Nutrition Cluster Medi-Cal Billing Option

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

*State Awards*

Internal control over state programs:  
Material weakness(es) identified? ☐ Yes ☒ No  
Significant deficiency(ies) identified  
that are not considered to be material  
weakness? ☒ Yes ☐ None reported

Type of auditor's report issued on compliance  
for state programs: Unqualified

CENTER JOINT UNIFIED SCHOOL DISTRICT  
SUMMARY OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**Section II - Financial Statements Findings**

**2014 - 001 - ASB - OAK HILL ELEMENTARY SCHOOL - 30000**

**Criteria:** Sound accounting practices governing associated student body accounts require expenditures be allocated to student activities for the general welfare of the student body only.

**Statement of Condition:** We found the Oak Hill Elementary School is depositing money in this account and expensing for District related expenses that are not appropriate expenses from an ASB account. Five of eleven disbursements selected for testing contained improper use of funds.

**Questioned Costs:** The conditions referred to above were the result of our tests of an attribute of the control system. We considered defining the dollar amount by extending the error rate to the total population, but determine this type of analysis would likely result in an incorrect conclusion.

**Cause:** The school is depositing unrestricted sources of money into the ASB account, not realizing that they become restricted once deposited into the ASB account.

**Effect or Potential Effect:** Although we determined ASB money deposited to this account was expended on ASB activities, comingling non-ASB money with ASB money, increases the risk that inappropriate expenditures of ASB money could occur.

**Recommendation:** We recommend the school deposit "unrestricted" money into the General Fund as other local revenue, specifically allocated to their local site budget. Expenses would be recorded from the County Treasury and charged to the local site budget.

**District Response:** This finding is justified and accurate. As a matter of practice, each school site within the District has a "donation" budget line in the District's General Fund budget to receive and track outside donations. It has always been the consistent intent that ASB funds be accounted for separately from non-ASB money which is why the donation budget exist for each school site. The inappropriate expenditures out of the ASB is not an acceptable procedure. The Business Office will conduct additional audits throughout the year to check deposits and expenses. This will include some one-on-one review of acceptable procedures.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reported.

**Section IV - State Award Findings and Questioned Costs**

**2014 - 002 - ATTENDANCE - SIGNED TEACHER ROSTER OAK HILL ELEMENTARY - 10000**

**Criteria:** Sound accounting practices and California Schools Accounting Manual require attendance rosters be verified by the teacher or other certificated personnel. District attendance procedures required classroom rosters be monitored on a weekly basis.

CENTER JOINT UNIFIED SCHOOL DISTRICT  
SUMMARY OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**Section IV - State Award Findings and Questioned Costs (Concluded)**

**2014 - 002 - ATTENDANCE - SIGNED TEACHER ROSTER OAK HILL ELEMENTARY - 10000 (CONCLUDED)**

**Statement of Condition:** During our testing of attendance at Oak Hill Elementary we found one teacher who is not consistently certifying the weekly classroom attendance report.

**Questioned Costs:** None. We were able to verify attendance was recorded daily and noted no exceptions with reported attendance. It is not necessary for the District to revise reported attendance.

**Cause:** The school attendance clerk did not follow procedures to ensure attendance rosters were complete and obtained timely.

**Recommendation:** We recommend the site attendance clerk implement procedures to track the receipt of all weekly classroom attendance rosters. Each roster should be obtained timely and should be completed including the signature of the classroom teacher.

**District Response:** This finding is justified and accurate. Each year the Business Office/Technology Department conducts a training for all attendance clerks on proper procedures for taking and recording attendance. This includes the requirement to have teacher signatures on attendance rosters. We will consider adding a procedure to the monthly reporting process to report any unsigned rosters as a double check for accuracy of attendance recording.

CENTER JOINT UNIFIED SCHOOL DISTRICT

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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**2013 - 1:** The District should review, revise and document existing policies and procedures over Associated Student Body (ASB) accounts. These procedures should be communicated to any individual who is involved in the accounting for ASB accounts and periodic monitoring should be performed throughout the year in addition to the annual independent audit.

**Current Status:**

Accepted  
Implemented



## Center Joint Unified School District

**AGENDA REQUEST FOR:**

**Dept/Site:** Business Department

**Date:** 12/17/14

**Action Item**   X  

**To:** Board of Trustees

**Information Item**

**From:** Jeanne Bess   
Director of Fiscal Services

**# Attached Page**

**SUBJECT:**

**First Interim Report  
For Fiscal Year 2014/15**

Jeanne Bess, Director of Fiscal Services, is presenting the 2014/15 First Interim report for approval. This report is based on all known budget guidelines set forth by the Fiscal Crisis & Management Assistance Team, School Services of California and the adopted State budget. The expenditure and revenue activity covers the period of July 1, 2014, through October 31, 2014.

**RECOMMENDATION:** To approve the 2014/15 First Interim Report as presented.

## Center Joint Unified School District

To: Board of Trustees  
Mr. Scott Lochr, Superintendent

From: Jeanne Bess, Director of Fiscal Services

Date: December 17, 2014

Subject: 2014/15 First Interim Assumptions and  
Multiyear Projection Assumptions



The following information was used to prepare the First Interim report for the 2014/15 fiscal year. This is the second year of the new Local Control Funding Formula (LCFF) era. Within the next month or so we will receive the last of last year's allocation information. While this does not affect the current year budget, it does demonstrate how this time of transition is still ongoing. The following information is for your guidance as to the basis for our budget decisions.

### **Budget Year**

The budget **revenue** projections for 2014/15 first interim report were built using the following assumptions.

- a. **LCFF** projections begin with the calculator provided by Fiscal Crisis & Management Assistance Team (FCMAT). The calculation is based on the number of students in each grade span, times the base dollar amount and totaled to get our base allocation. Then, based on our demographics, we qualify for additional supplemental and concentration dollars to better serve our ELL, foster youth or those students eligible for free and reduced priced meals. As in years past, we are funded at the greater of prior year or current year ADA. This year, the State funded 29.56% of the gap between current funding and what we will be funded at when the LCFF is fully implemented by 2020/2021. At budget adoption, the State budget had not been passed. Our adopted budget included the estimated 28.05% gap closure but was adjusted up to the 29.56% with this report.
- b. **EPA (Educational Protection Account)** – Also required this year is the pull-out of 21.96% of our State allocation that is not to be spent on Administration or District office expenses. This amount that is estimated at \$4,999,391 will be used to pay teacher salaries at the high school.
- c. Federal revenue increases since budget adoption are a result of the carryover of funds from the prior year. Other Federal programs include Title I, Title II, Title III, Vocational Ed, and some special education programs.

- d. State revenues are increased due to the carryover funds as well. The majority of the carryover was for Common Core implementation.
- e. Local revenues were increased to account for the receipt of additional program dollars.
- f. Contributions to encroaching programs include special education and transportation.

The budget **expense** projections for 2014/15 first interim report were built on the following assumptions.

- a. Salaries for Certificated and Classified employees were increased slightly to reflect the addition of staff since budget adoption.
- b. Employee benefits (which include taxes) were adjusted to the following rates: STRS (8.88%), PERS (11.771%), mandatory Medicare (1.45%), OASDI (6.2%), State Unemployment Insurance (0.05%), and worker's Compensation (1.508%). Health & welfare cost increases were built into the adopted budget at higher levels than needed. This explains why the health & welfare costs have decreased.
- c. Books & supply budgets now reflect carryover from prior year.
- d. Services and other expenses were increased for the same reason as above.
- e. One time money was received for past mandated cost claims which was used to make some required equipment purchases.
- f. Other outgo and Indirect Costs still shows a partial pass through of expected funds to deferred maintenance and adult education.
- g. The contribution to Routine Maintenance was held at approximately 2% of General Fund expenditures.

#### **Cash Flow for Fiscal Year 2014/15**

A subject of extreme importance continues to be cash flow. As a result of the State's adopted budget we are seeing relief from the elimination of deferral of apportionments. Currently, the only remaining deferral is the June payment which is deferred to July. This amount is approximately \$1.8 million. Therefore, once again, the District must rely on a TRAN (Tax Revenue Anticipation Note) to cover the shortfall of cash at the end of this fiscal year. The District's continued dependency on a short term loan is a double edged sword. Without a TRAN we do not have the resources to sustain the District's needs, including payroll. With the loan, we are subject to the added cost of operating the District due to the State's lack of timely apportionments. Either way, the District needs to scrutinize each purchase and allow only the most necessary requests.

### **Multiyear Projections**

The multiyear **revenue** projections for 2015/16 and 2016/17 fiscal years were built using the following assumptions.

- a. LCFF projections for the out years follow FCMAT's calculator model. A gap closure estimate of 20.68% and 25.48% in the out years is reflected in the projections. For fiscal year 2015/16, the growth is offset by the continued declining enrollment anticipated at this time to be 64 ADA and 50 ADA for 2016/17 funding. As a District, we continue to outspend our revenues. This deficit spending must be controlled and must be backfilled by the increase in funding prior to planning for future expenses.
- b. Federal revenues were reduced in 2015/16 and held steady in 2016/17 in consideration of continued level awards and no carryovers.
- c. State revenues are decreased with the depletion of the Common Core one-time money and downward adjustments in Lottery awards due to the loss of ADA.
- d. Local revenues have had a downward trend for the last few years. Adjustments have been made to match anticipated actuals. In addition, the prior funding the District received from the County Office of Education for BTSA and Project Lead the Way will no longer pass to the District.

The multiyear **expenditure** projections for 2015/16 and 2016/17 fiscal years were built using the following assumptions.

- a. Certificated salaries are increased year-over-year due to the increase costs associated with step and column. An addition of 2 additional teachers for K-3 CSR is off-set by the assumption of 5 teachers retiring and being replaced with lower costing teachers. This assumption is the same for both of the out years. All staffing levels will be closely evaluated after the first of the year in January.
- b. Classified salaries are treated the same as certificated. Step and column increases were included for both of the out years. Staffing levels will be evaluated for all classified employees as well.
- c. Employee benefits, including taxes, are figured based on the rates used for budget year 2014/15 with the exception of STRS and PERS. At this time, STRS rates will rise to 10.73% in 2015/16 and 12.58% in 2016/17. PERS rates will increase to 12.6% for 2015/16 and 15% for 2016/17.
- d. Books and supply budgets have been reduced to minimal levels in 2015/16 with the exception of the restoration of routine maintenance to 3% or approximately \$353,000.
- e. Services and other operating expenses were held steady for the out years.
- f. Capital outlay expenditures will continue in support of the needs of equipment replacement.
- g. All other outgo has been held steady for the out years.

**To Summarize** – the LCFF formula changes are in place. All known budget adjustments have been made. One-time money is budgeted against one-time expense. No compensation agreements have been settled or budgeted.

The District's cash flow is still top priority. We have seen easing of the deferrals but the District must still rely on the issuance of a TRAN to offset the \$1.8 million deferral of the June apportionment. To eliminate the need for a TRAN, the District must build up its fund balance and eliminate deficit spending.

## **Other Funds**

### **Fund 09**

Center Joint Unified School District is the sponsoring authority for two charter schools in the District. Antelope View Charter School (AVCS) is an independent study school and Global Youth (GY) is a seat based school. Both charter schools are reported in Fund 09. Each school is identified by a unique resource code and location indicator.

AVCS was budgeted assuming an average daily attendance of 25. The budget continues to include the reduction of \$48,500 for the 4th of 8 years of payback for the 2006/07 audit finding.

GY is budgeted using an expected ADA of 105 students. Global Youth is maintaining current ADA with the inclusion of grade 6-12.

Both charter schools have low enrollments and must watch their expenses closely.

### **Fund 11**

The Adult Education fund is operating with the same pass-through of dollars from the District for its program that it received in the prior year. It continues to be an effective asset for the District. The program is operating under the new guidelines from the State. The fund has a positive balance.

### **Fund 12**

The Child Development fund is operating as a revenue neutral fund. No contributions are made from the General Fund but we do receive a payment for indirect costs for the operation of the program.

### **Fund 13**

The cafeteria fund is expected to be self sustaining. Cash flow is many times negative due to the timing of reimbursements from the state and federal reimbursement programs. Our Federal Lunch Program continues to be the major source of revenue to the program since the percentage of free and reduced meals continues to increase.

**Fund 14**

The Deferred Maintenance Fund is operating with limited funds for the budget year. At this time, while not required, we will continue to operate the fund and record all expenses as in the past.

**Fund 17**

The Special Reserve fund is covering the shortfall in the Developer Fee fund. The remaining balance is available to cover cash shortages that occur within the District.

**Fund 21**

The fund balance is minimal as all bond projects have been completed. No new bond sales are planned at this time.

**Fund 25**

While this fund continues to be negative, Fund 17 holds the reserve to cover the shortfall until new developments that are planned begin to generate revenues.

**Fund 35**

The County School Facilities Fund shows a positive balance as a result of funds received for future school construction planning expenses. No major activity is anticipated for the budget year.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	31,333,861.00	31,586,707.00	11,444,579.44	31,586,707.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	770,003.00	1,011,675.00	224,805.67	1,011,675.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,000.00	197,988.00	97,868.78	197,988.00	0.00	0.0%
5) TOTAL, REVENUES			32,243,864.00	32,796,370.00	11,767,253.89	32,796,370.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	14,362,130.00	14,326,606.00	4,432,011.39	14,326,606.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,849,017.00	3,887,850.00	1,256,385.48	3,887,850.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,500,786.57	5,223,571.57	1,809,230.46	5,223,571.57	0.00	0.0%
4) Books and Supplies		4000-4999	663,519.00	694,547.00	166,584.47	694,547.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,266,274.00	3,279,155.00	769,114.24	3,279,155.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	205,300.00	149,238.65	205,300.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	5,050.00	5,050.00	211,370.98	5,050.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(102,725.00)	(105,494.00)	0.00	(105,494.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			27,544,051.57	27,516,585.57	8,593,913.67	27,516,585.57		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			4,699,812.43	5,279,784.43	3,173,340.22	5,279,784.43		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	193,051.00	193,051.00	0.00	193,051.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,129,769.00)	(5,109,871.00)	0.00	(5,109,871.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,322,820.00)	(5,302,922.00)	0.00	(5,302,922.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(623,007.57)	(23,137.57)	3,173,340.22	(23,137.57)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,900,673.31	1,900,673.31		1,900,673.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,900,673.31	1,900,673.31		1,900,673.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,900,673.31	1,900,673.31		1,900,673.31		
2) Ending Balance, June 30 (E + F1e)			1,277,665.74	1,877,535.74		1,877,535.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	123,857.09	60,288.00		60,288.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,133,000.00	1,155,660.00		1,155,660.00		
Unassigned/Unappropriated Amount		9790	11,008.65	651,587.74		651,587.74		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	22,223,356.00	21,690,266.00	6,219,618.00	21,690,266.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,133,215.00	4,999,391.00	1,280,138.00	4,999,391.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	3,869,598.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	57,472.00	51,244.00	0.00	51,244.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,997,074.00	4,268,998.00	0.00	4,268,998.00	0.00	0.0%
Unsecured Roll Taxes		8042	127,944.00	126,068.00	31,134.66	126,068.00	0.00	0.0%
Prior Years' Taxes		8043	32,619.00	43,973.00	43,945.27	43,973.00	0.00	0.0%
Supplemental Taxes		8044	71,979.00	80,581.00	0.00	80,581.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	845,379.00	437,761.00	0.00	437,761.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	654.00	654.00	145.51	654.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			31,489,692.00	31,698,936.00	11,444,579.44	31,698,936.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(155,831.00)	(112,229.00)	0.00	(112,229.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			31,333,861.00	31,586,707.00	11,444,579.44	31,586,707.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind	5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	200,000.00	441,672.00	0.00	441,672.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	550,003.00	550,003.00	220,203.68	550,003.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	20,000.00	20,000.00	4,601.99	20,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>770,003.00</b>	<b>1,011,675.00</b>	<b>224,805.67</b>	<b>1,011,675.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	45,000.00	45,000.00	32,264.00	45,000.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(160.07)	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	10,000.00	10,000.00	2,198.91	10,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	75,000.00	76,100.00	6,677.94	76,100.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	56,888.00	56,888.00	56,888.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>140,000.00</b>	<b>197,988.00</b>	<b>97,868.78</b>	<b>197,988.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>32,243,864.00</b>	<b>32,796,370.00</b>	<b>11,767,253.89</b>	<b>32,796,370.00</b>	<b>0.00</b>	<b>0.0%</b>

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Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	12,682,138.00	12,663,024.00	3,860,443.11	12,663,024.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	354,260.00	354,470.00	118,822.30	354,470.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,207,832.00	1,203,326.00	400,892.43	1,203,326.00	0.00	0.0%
Other Certificated Salaries		1900	117,900.00	105,786.00	51,853.55	105,786.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>14,362,130.00</b>	<b>14,326,606.00</b>	<b>4,432,011.39</b>	<b>14,326,606.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	182,923.00	182,983.00	39,504.01	182,983.00	0.00	0.0%
Classified Support Salaries		2200	1,896,006.00	1,945,872.00	647,550.83	1,945,872.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	279,510.00	279,510.00	92,976.80	279,510.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,358,422.00	1,359,904.00	451,784.46	1,359,904.00	0.00	0.0%
Other Classified Salaries		2900	132,156.00	119,581.00	24,549.38	119,581.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,849,017.00</b>	<b>3,887,850.00</b>	<b>1,256,365.48</b>	<b>3,887,850.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,418,374.00	1,256,064.00	391,956.86	1,256,064.00	0.00	0.0%
PERS		3201-3202	446,881.57	448,048.57	139,654.14	448,048.57	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	503,755.00	508,014.00	154,105.71	508,014.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,718,865.00	2,594,724.00	796,884.82	2,594,724.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,435.00	16,683.00	2,867.64	16,683.00	0.00	0.0%
Workers' Compensation		3601-3602	274,632.00	278,297.00	86,539.74	278,297.00	0.00	0.0%
OPEB, Allocated		3701-3702	17,000.00	17,000.00	7,047.59	17,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	107,844.00	104,741.00	30,173.96	104,741.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,500,788.57</b>	<b>5,223,571.57</b>	<b>1,609,230.46</b>	<b>5,223,571.57</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	75,000.00	75,000.00	14,894.94	75,000.00	0.00	0.0%
Books and Other Reference Materials		4200	11,250.00	16,420.00	8,724.22	16,420.00	0.00	0.0%
Materials and Supplies		4300	542,419.00	552,857.00	126,157.92	552,857.00	0.00	0.0%
Noncapitalized Equipment		4400	34,850.00	50,270.00	16,807.39	50,270.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>663,519.00</b>	<b>694,547.00</b>	<b>166,584.47</b>	<b>694,547.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,103.00	35,753.00	10,148.38	35,753.00	0.00	0.0%
Dues and Memberships		5300	23,510.00	27,429.00	14,527.13	27,429.00	0.00	0.0%
Insurance		5400-5450	315,000.00	315,000.00	16,357.00	315,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,150,000.00	1,145,999.00	375,223.14	1,145,999.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,450.00	166,229.00	31,115.79	166,229.00	0.00	0.0%
Transfers of Direct Costs		5710	(73,330.00)	(60,330.00)	0.00	(60,330.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,543,041.00	1,531,800.00	317,052.68	1,531,800.00	0.00	0.0%
Communications		5900	122,500.00	123,275.00	4,690.12	123,275.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,266,274.00</b>	<b>3,279,155.00</b>	<b>769,114.24</b>	<b>3,279,155.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	205,300.00	149,236.65	205,300.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>205,300.00</b>	<b>149,236.65</b>	<b>205,300.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	208,869.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,050.00	5,050.00	2,501.98	5,050.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,050.00</b>	<b>5,050.00</b>	<b>211,370.98</b>	<b>5,050.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(49,106.00)	(51,875.00)	0.00	(51,875.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(53,619.00)	(53,619.00)	0.00	(53,619.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(102,725.00)</b>	<b>(105,494.00)</b>	<b>0.00</b>	<b>(105,494.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,544,051.57</b>	<b>27,516,585.57</b>	<b>8,593,913.67</b>	<b>27,516,585.57</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	193,051.00	193,051.00	0.00	193,051.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			193,051.00	193,051.00	0.00	193,051.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(5,129,769.00)	(5,109,871.00)	0.00	(5,109,871.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,129,769.00)	(5,109,871.00)	0.00	(5,109,871.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(5,322,820.00)	(5,302,922.00)	0.00	(5,302,922.00)	0.00	0.0%

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

34 73973 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,429,718.00	2,753,841.00	390,849.40	2,753,841.00	0.00	0.0%
3) Other State Revenue		8300-8599	695,087.00	707,087.00	316,209.64	707,087.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,862,604.00	1,865,704.00	959,473.03	1,865,704.00	0.00	0.0%
5) TOTAL, REVENUES			4,987,409.00	5,326,632.00	1,666,532.07	5,326,632.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,669,604.00	3,851,516.00	1,145,712.44	3,851,516.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,261,421.00	2,251,030.00	705,891.26	2,251,030.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,806,980.00	1,857,862.00	543,272.79	1,857,862.00	0.00	0.0%
4) Books and Supplies		4000-4999	756,887.00	1,162,781.27	201,941.07	1,162,781.27	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,244,170.00	1,384,219.00	210,455.71	1,384,219.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	24,000.00	18,487.05	24,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	229,010.00	229,010.00	13,005.28	229,010.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	49,106.00	51,875.00	0.00	51,875.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,017,178.00	10,812,293.27	2,838,765.60	10,812,293.27		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(5,029,769.00)	(5,485,661.27)	(1,172,233.53)	(5,485,661.27)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	5,129,769.00	5,109,871.00	0.00	5,109,871.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,129,769.00	5,109,871.00	0.00	5,109,871.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,000.00	(375,790.27)	(1,172,233.53)	(375,790.27)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,452,315.48	1,452,315.48		1,452,315.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,315.48	1,452,315.48		1,452,315.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,315.48	1,452,315.48		1,452,315.48		
2) Ending Balance, June 30 (E + F1e)			1,552,315.48	1,076,525.21		1,076,525.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,552,315.48	1,076,525.21		1,076,525.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes		8041	0.00	0.00	0.00	0.00		
Secured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8043	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	846,820.00	846,820.00	0.00	846,820.00	0.00	0.0%
Special Education Discretionary Grants		8182	111,698.00	111,698.00	51,156.00	111,698.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB, Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,014,317.00	1,187,088.00	229,586.00	1,187,088.00	0.00	0.0%
NCLB, Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB, Title II, Part A, Teacher Quality	4035	8290	120,366.00	120,366.00	44,288.00	120,366.00	0.00	0.0%

2014-15 First Interim  
General Fund  
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NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	52,632.00	64,640.00	16,160.00	64,640.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	130,000.00	0.00	130,000.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	36,971.00	46,315.00	1,222.04	46,315.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	246,914.00	246,914.00	48,435.36	246,914.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,429,718.00</b>	<b>2,753,841.00</b>	<b>390,849.40</b>	<b>2,753,841.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	134,580.00	134,580.00	156,446.64	134,580.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	430,507.00	442,507.00	159,763.00	442,507.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>695,087.00</b>	<b>707,087.00</b>	<b>316,209.64</b>	<b>707,087.00</b>	<b>0.00</b>	<b>0.0%</b>

2014-15 First Interim  
General Fund  
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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	100,000.00	103,100.00	40,623.38	103,100.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	180,209.00	180,209.00	113.65	180,209.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,559,395.00	1,559,395.00	918,736.00	1,559,395.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,862,604.00</b>	<b>1,865,704.00</b>	<b>959,473.03</b>	<b>1,865,704.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,987,409.00</b>	<b>5,326,632.00</b>	<b>1,666,532.07</b>	<b>5,326,632.00</b>	<b>0.00</b>	<b>0.0%</b>

2014-15 First Interim  
General Fund  
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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,908,694.00	2,982,310.00	917,517.06	2,982,310.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	510,656.00	499,098.00	143,221.30	499,098.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	59,954.00	59,954.00	20,317.72	59,954.00	0.00	0.0%
Other Certificated Salaries		1900	190,300.00	310,154.00	64,658.36	310,154.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,669,604.00</b>	<b>3,851,516.00</b>	<b>1,145,712.44</b>	<b>3,851,516.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,476,498.00	1,431,936.00	441,278.80	1,431,936.00	0.00	0.0%
Classified Support Salaries		2200	385,336.00	407,256.00	128,752.54	407,256.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	128,272.00	128,272.00	42,757.12	128,272.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	259,875.00	263,193.00	89,421.51	263,193.00	0.00	0.0%
Other Classified Salaries		2900	11,440.00	20,373.00	3,681.29	20,373.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,261,421.00</b>	<b>2,251,030.00</b>	<b>705,891.26</b>	<b>2,251,030.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	313,298.00	347,446.00	105,287.21	347,446.00	0.00	0.0%
PERS		3201-3202	246,096.00	243,015.00	72,669.72	243,015.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	215,330.00	219,754.00	65,919.34	219,754.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	879,060.00	897,638.00	254,051.37	897,638.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,138.00	3,209.00	934.72	3,209.00	0.00	0.0%
Workers' Compensation		3601-3602	88,284.00	90,276.00	28,134.84	90,276.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	61,774.00	56,524.00	16,275.59	56,524.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,808,980.00</b>	<b>1,857,862.00</b>	<b>543,272.79</b>	<b>1,857,862.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	111,856.27	22,104.19	111,856.27	0.00	0.0%
Books and Other Reference Materials		4200	9,238.00	11,022.00	2,503.86	11,022.00	0.00	0.0%
Materials and Supplies		4300	403,327.00	693,801.00	108,745.31	693,801.00	0.00	0.0%
Noncapitalized Equipment		4400	344,322.00	346,102.00	68,587.71	346,102.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>756,887.00</b>	<b>1,162,781.27</b>	<b>201,941.07</b>	<b>1,162,781.27</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,034.00	107,503.00	9,628.21	107,503.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	0.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,800.00	63,488.00	24,324.04	63,488.00	0.00	0.0%
Transfers of Direct Costs		5710	73,330.00	60,330.00	0.00	60,330.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,054,008.00	1,151,798.00	176,483.26	1,151,798.00	0.00	0.0%
Communications		5900	600.00	700.00	20.20	700.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,244,170.00</b>	<b>1,384,219.00</b>	<b>210,455.71</b>	<b>1,384,219.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	24,000.00	18,487.05	24,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>24,000.00</b>	<b>18,487.05</b>	<b>24,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	13,010.00	13,010.00	13,005.28	13,010.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>229,010.00</b>	<b>229,010.00</b>	<b>13,005.28</b>	<b>229,010.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	49,106.00	51,875.00	0.00	51,875.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>49,106.00</b>	<b>51,875.00</b>	<b>0.00</b>	<b>51,875.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,017,178.00</b>	<b>10,812,293.27</b>	<b>2,838,765.60</b>	<b>10,812,293.27</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	5,129,769.00	5,109,871.00	0.00	5,109,871.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,129,769.00	5,109,871.00	0.00	5,109,871.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			5,129,769.00	5,109,871.00	0.00	5,109,871.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	31,333,861.00	31,586,707.00	11,444,579.44	31,586,707.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,429,718.00	2,753,841.00	390,849.40	2,753,841.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,465,090.00	1,718,762.00	541,015.31	1,718,762.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,002,604.00	2,063,692.00	1,057,341.81	2,063,692.00	0.00	0.0%
5) TOTAL, REVENUES			37,231,273.00	38,123,002.00	13,433,785.96	38,123,002.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,031,734.00	18,178,122.00	5,577,723.83	18,178,122.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,110,438.00	6,138,880.00	1,962,256.74	6,138,880.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,307,766.57	7,081,433.57	2,152,503.25	7,081,433.57	0.00	0.0%
4) Books and Supplies		4000-4999	1,420,406.00	1,857,328.27	368,525.54	1,857,328.27	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,510,444.00	4,663,374.00	979,569.95	4,663,374.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	229,300.00	167,723.70	229,300.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	234,060.00	234,060.00	224,376.26	234,060.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(53,619.00)	(53,619.00)	0.00	(53,619.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			37,561,229.57	38,328,878.84	11,432,679.27	38,328,878.84		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(329,956.57)	(205,876.84)	2,001,106.69	(205,876.84)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(523,007.57)	(398,927.84)	2,001,106.69	(398,927.84)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,352,988.79	3,352,988.79		3,352,988.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,352,988.79	3,352,988.79		3,352,988.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,352,988.79	3,352,988.79		3,352,988.79		
2) Ending Balance, June 30 (E + F1e)			2,829,981.22	2,954,060.95		2,954,060.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	123,857.09	60,288.00		60,288.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,552,315.48	1,076,525.21		1,076,525.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,133,000.00	1,155,660.00		1,155,660.00		
Unassigned/Unappropriated Amount		9790	11,008.85	651,587.74		651,587.74		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	22,223,358.00	21,690,266.00	6,219,618.00	21,690,266.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,133,215.00	4,999,391.00	1,280,138.00	4,999,391.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	3,869,598.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	57,472.00	51,244.00	0.00	51,244.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,997,074.00	4,268,998.00	0.00	4,268,998.00	0.00	0.0%
Unsecured Roll Taxes		8042	127,944.00	126,068.00	31,134.66	126,068.00	0.00	0.0%
Prior Years' Taxes		8043	32,619.00	43,973.00	43,945.27	43,973.00	0.00	0.0%
Supplemental Taxes		8044	71,979.00	80,581.00	0.00	80,581.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	845,379.00	437,761.00	0.00	437,761.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	654.00	654.00	145.51	654.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			31,489,692.00	31,698,936.00	11,444,579.44	31,698,936.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(155,831.00)	(112,229.00)	0.00	(112,229.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			31,333,861.00	31,586,707.00	11,444,579.44	31,586,707.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	846,820.00	846,820.00	0.00	846,820.00	0.00	0.0%
Special Education Discretionary Grants		8182	111,698.00	111,698.00	51,156.00	111,698.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	1,014,317.00	1,187,088.00	229,588.00	1,187,088.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	120,366.00	120,366.00	44,288.00	120,366.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	52,632.00	64,640.00	16,160.00	64,640.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	130,000.00	0.00	130,000.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	36,971.00	46,315.00	1,222.04	46,315.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	246,914.00	246,914.00	48,435.36	246,914.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,429,718.00</b>	<b>2,753,841.00</b>	<b>390,849.40</b>	<b>2,753,841.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	200,000.00	441,672.00	0.00	441,672.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	684,583.00	684,583.00	376,650.32	684,583.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	450,507.00	462,507.00	164,364.99	462,507.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,465,090.00</b>	<b>1,718,762.00</b>	<b>541,015.31</b>	<b>1,718,762.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	145,000.00	148,100.00	72,887.38	148,100.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(160.07)	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	10,000.00	10,000.00	2,198.91	10,000.00	0.00	0.0%
Interagency Services		8677	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	255,209.00	256,309.00	6,791.59	256,309.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	56,888.00	56,888.00	56,888.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,559,395.00	1,559,395.00	918,736.00	1,559,395.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,002,604.00</b>	<b>2,063,692.00</b>	<b>1,057,341.81</b>	<b>2,063,692.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>37,231,273.00</b>	<b>38,123,002.00</b>	<b>13,433,785.96</b>	<b>38,123,002.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	15,590,832.00	15,845,334.00	4,777,960.17	15,845,334.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	864,916.00	853,568.00	262,043.60	853,568.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,267,786.00	1,263,280.00	421,210.15	1,263,280.00	0.00	0.0%
Other Certificated Salaries		1900	308,200.00	415,940.00	116,509.91	415,940.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>18,031,734.00</b>	<b>18,178,122.00</b>	<b>5,577,723.83</b>	<b>18,178,122.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,659,421.00	1,614,919.00	480,782.81	1,614,919.00	0.00	0.0%
Classified Support Salaries		2200	2,281,342.00	2,353,128.00	776,303.37	2,353,128.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	407,782.00	407,782.00	135,733.92	407,782.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,618,297.00	1,623,097.00	541,205.97	1,623,097.00	0.00	0.0%
Other Classified Salaries		2900	143,596.00	139,954.00	28,230.67	139,954.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,110,438.00</b>	<b>6,138,880.00</b>	<b>1,962,256.74</b>	<b>6,138,880.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,731,672.00	1,603,510.00	497,244.07	1,603,510.00	0.00	0.0%
PERS		3201-3202	692,977.57	691,063.57	212,323.86	691,063.57	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	719,085.00	727,768.00	220,025.05	727,768.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,597,925.00	3,492,362.00	1,050,936.19	3,492,362.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,573.00	19,892.00	3,802.36	19,892.00	0.00	0.0%
Workers' Compensation		3601-3602	362,916.00	368,573.00	114,674.58	368,573.00	0.00	0.0%
OPEB, Allocated		3701-3702	17,000.00	17,000.00	7,047.59	17,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	169,618.00	161,265.00	46,449.55	161,265.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,307,766.57</b>	<b>7,081,433.57</b>	<b>2,152,503.25</b>	<b>7,081,433.57</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	75,000.00	186,856.27	36,999.13	186,856.27	0.00	0.0%
Books and Other Reference Materials		4200	20,488.00	27,442.00	11,228.08	27,442.00	0.00	0.0%
Materials and Supplies		4300	945,746.00	1,246,658.00	234,903.23	1,246,658.00	0.00	0.0%
Noncapitalized Equipment		4400	379,172.00	396,372.00	85,395.10	396,372.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,420,406.00</b>	<b>1,857,328.27</b>	<b>368,525.54</b>	<b>1,857,328.27</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	70,137.00	143,256.00	19,776.59	143,256.00	0.00	0.0%
Dues and Memberships		5300	23,910.00	27,829.00	14,527.13	27,829.00	0.00	0.0%
Insurance		5400-5450	315,000.00	315,000.00	16,357.00	315,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,150,000.00	1,145,999.00	375,223.14	1,145,999.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	237,250.00	229,717.00	55,439.83	229,717.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,597,047.00	2,683,598.00	493,535.94	2,683,598.00	0.00	0.0%
Communications		5900	123,100.00	123,975.00	4,710.32	123,975.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,510,444.00</b>	<b>4,663,374.00</b>	<b>979,569.95</b>	<b>4,663,374.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	229,300.00	167,723.70	229,300.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>229,300.00</b>	<b>167,723.70</b>	<b>229,300.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	208,869.00	200,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	18,060.00	18,060.00	15,507.26	18,060.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>234,060.00</b>	<b>234,060.00</b>	<b>224,376.26</b>	<b>234,060.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(53,619.00)	(53,619.00)	0.00	(53,619.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(53,619.00)</b>	<b>(53,619.00)</b>	<b>0.00</b>	<b>(53,619.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>37,561,229.57</b>	<b>38,328,878.84</b>	<b>11,432,679.27</b>	<b>38,328,878.84</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	193,051.00	193,051.00	0.00	193,051.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			193,051.00	193,051.00	0.00	193,051.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(193,051.00)	(193,051.00)	0.00	(193,051.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	877,082.00	877,082.00	229,103.00	877,082.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,580.00	21,580.00	10,023.35	21,580.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	1,100.00	0.00	1,100.00	0.00	0.0%
5) TOTAL REVENUES			899,742.00	899,742.00	239,126.35	899,742.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	511,181.00	471,820.00	143,965.30	471,820.00	0.00	0.0%
2) Classified Salaries		2000-2999	126,895.00	98,878.00	31,174.05	98,878.00	0.00	0.0%
3) Employee Benefits		3000-3999	198,718.00	175,951.00	50,588.12	175,951.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,325.00	10,565.00	28.43	10,565.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,855.00	15,884.00	1,647.90	15,884.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,838.00	24,838.00	0.00	24,838.00	0.00	0.0%
9) TOTAL EXPENDITURES			887,590.00	797,532.00	227,403.80	797,532.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,152.00	102,210.00	11,722.55	102,210.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,152.00	102,210.00	11,722.55	102,210.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	498,290.19	498,290.19		498,290.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			498,290.19	498,290.19		498,290.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			498,290.19	498,290.19		498,290.19		
2) Ending Balance, June 30 (E + F1e)			510,442.19	600,500.19		600,500.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	85,309.23	85,309.23		85,309.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	425,132.96	515,190.96		515,190.96		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	518,184.00	518,184.00	183,174.00	518,184.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	205,087.00	205,087.00	45,929.00	205,087.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	155,831.00	155,831.00	0.00	155,831.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>877,082.00</b>	<b>877,082.00</b>	<b>229,103.00</b>	<b>877,082.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4038-4128, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	21,560.00	21,560.00	10,023.35	21,560.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	(A) Original Budget	(B) Board Approved Operating Budget	(C) Actuals To Date	(D) Projected Year Totals	(E) Difference (Col B & D)	(F) % Diff B & D
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6850, 6890	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Stan	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,560.00	21,560.00	10,023.35	21,560.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	6631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	6632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	6634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	6639		0.00	0.00	0.00	0.00	0.00	0.0%
Loans and Rentals	6650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	6660		750.00	750.00	0.00	750.00	0.00	0.0%
Not Increase (Decrease) in the Fair Value of Investments	6662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees	6673		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	6675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	6677		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	6689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	6699		350.00	350.00	0.00	350.00	0.00	0.0%
Tuition	6710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in	6781-6783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Appointments								
Special Education SELPA Transfers	8500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Appointments		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPA's	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPA's	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other		8793	0.00	0.00	0.00	0.00	0.00	0.0%
From JPA's		8799	1,100.00	1,100.00	0.00	1,100.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			899,742.00	899,742.00	239,126.35	899,742.00	0.00	0.0%
TOTAL, REVENUES			899,742.00	899,742.00	239,126.35	899,742.00	0.00	0.0%

Description		Resource Codes	Object Codes	(A) Original Budget	(B) Board Approved Operating Budget	(C) Actuals To Date	(D) Projected Year Totals	(E) Difference (Col B & D)	(F) % Diff Column B & D
CERTIFICATED SALARIES	Certificated Teachers' Salaries	1100		412,183.00	372,822.00	110,988.30	372,822.00	0.00	0.0%
	Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
	Certificated Supervisors' and Administrators' Salaries	1300		98,998.00	98,998.00	32,999.00	98,998.00	0.00	0.0%
	Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES				511,181.00	471,820.00	143,987.30	471,820.00	0.00	0.0%
CLASSIFIED SALARIES	Classified Instructional Salaries	2100		34,994.00	34,994.00	11,864.24	34,994.00	0.00	0.0%
	Classified Support Salaries	2200		14,104.00	14,104.00	1,939.85	14,104.00	0.00	0.0%
	Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
	Cloncal, Technical and Office Salaries	2400		77,587.00	49,778.00	17,570.18	49,778.00	0.00	0.0%
	Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES				126,685.00	98,876.00	31,174.05	98,876.00	0.00	0.0%
EMPLOYEE BENEFITS									
STRS	STRS	3101-3102		42,185.00	41,035.00	12,803.68	41,035.00	0.00	0.0%
	PERS	3201-3202		14,380.00	11,852.00	3,400.21	11,852.00	0.00	0.0%
	CASDI/Medical/Alternative	3301-3302		17,229.00	14,427.00	3,957.16	14,427.00	0.00	0.0%
	Health and Welfare Benefits	3401-3402		111,971.00	100,028.00	27,691.71	100,028.00	0.00	0.0%
	Unemployment Insurance	3501-3502		328.00	289.00	87.85	289.00	0.00	0.0%
	Workers' Compensation	3601-3602		9,564.00	8,520.00	2,647.71	8,520.00	0.00	0.0%
	OPFB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
	OPFB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
	Other Employee Benefits	3901-3902		3,103.00	0.00	0.00	0.00	0.00	0.0%
	TOTAL EMPLOYEE BENEFITS			198,718.00	175,851.00	50,588.12	175,851.00	0.00	0.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
	Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
	Materials and Supplies	4300		10,200.00	9,440.00	1,100.02	9,440.00	0.00	0.0%
	Noncapitalized Equipment	4400		1,125.00	1,125.00	(81.59)	1,125.00	0.00	0.0%
	Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES				11,325.00	10,585.00	28.43	10,585.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
	Travel and Conferences	5200		605.00	605.00	220.00	605.00	0.00	0.0%
	Dues and Memberships	5300		500.00	500.00	393.70	500.00	0.00	0.0%
	Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
	Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
	Facilities, Leases, Repairs, and Noncapitalized Improvements	5600		1,200.00	1,120.00	(1,200.00)	1,120.00	0.00	0.0%
	Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
	Transfers of Direct Costs - Interfund	5750		3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
	Professional/Consulting Services and Operating Expenditures	5800		9,550.00	10,459.00	2,234.20	10,459.00	0.00	0.0%
	Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES				14,855.00	15,684.00	1,647.90	15,684.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	24,838.00	24,838.00	0.00	24,838.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			24,838.00	24,838.00	0.00	24,838.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			887,590.00	797,532.00	227,403.80	797,532.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7889	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	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,250.00	55,250.00	10,942.50	55,250.00	0.00	0.0%
5) TOTAL REVENUES			55,250.00	55,250.00	10,942.50	55,250.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	78,853.00	88,780.00	32,007.29	88,780.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,836.00	11,068.00	3,308.56	11,068.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,854.00	20,289.00	6,979.83	20,289.00	0.00	0.0%
4) Books and Supplies		4000-4999	39,858.00	26,174.00	2,127.18	26,174.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,700.00	3,970.00	114.13	3,970.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			148,301.00	148,301.00	44,537.09	148,301.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(93,051.00)	(93,051.00)	(33,594.59)	(93,051.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	93,051.00	93,051.00	0.00	93,051.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			93,051.00	93,051.00	0.00	93,051.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(33,594.59)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,930.62	38,930.62		38,930.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,930.62	38,930.62		38,930.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,930.62	38,930.62		38,930.62		
2) Ending Balance, June 30 (E + F1e)			38,930.62	38,930.62		38,930.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	38,930.62	38,930.62		38,930.62		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8260	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	0.00	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	55,000.00	55,000.00	10,942.50	55,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			55,250.00	55,250.00	10,942.50	55,250.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			55,250.00	55,250.00	10,942.50	55,250.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	78,853.00	88,790.00	32,007.29	88,790.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>78,853.00</b>	<b>88,790.00</b>	<b>32,007.29</b>	<b>88,790.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	432.00	432.00	432.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clonical, Technical and Office Salaries		2400	10,138.00	10,138.00	2,878.56	10,138.00	0.00	0.0%
Other Classified Salaries		2900	500.00	500.00	0.00	500.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,638.00</b>	<b>11,068.00</b>	<b>3,308.56</b>	<b>11,068.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,328.00	8,828.00	1,795.83	8,828.00	0.00	0.0%
PERS		3201-3202	1,194.00	2,559.00	1,787.97	2,559.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,929.00	2,678.00	1,438.71	2,678.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,828.00	8,828.00	1,428.71	8,828.00	0.00	0.0%
Unemployment Insurance		3501-3502	54.00	58.00	17.83	58.00	0.00	0.0%
Workers' Compensation		3601-3602	1,525.00	1,558.00	533.28	1,558.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,854.00</b>	<b>20,299.00</b>	<b>6,979.93</b>	<b>20,299.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.00	3,971.00	0.00	3,971.00	0.00	0.0%
Materials and Supplies		4300	27,858.00	12,488.00	1,101.19	12,488.00	0.00	0.0%
Noncapitalized Equipment		4400	9,500.00	9,737.00	1,025.99	9,737.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>39,858.00</b>	<b>26,174.00</b>	<b>2,127.18</b>	<b>26,174.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	(80.00)	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300.00	300.00	(50.00)	300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,250.00	1,520.00	244.13	1,520.00	0.00	0.0%
Communications		5900	150.00	150.00	0.00	150.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,700.00</b>	<b>3,970.00</b>	<b>114.13</b>	<b>3,970.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>148,301.00</b>	<b>148,301.00</b>	<b>44,537.09</b>	<b>148,301.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	93,051.00	93,051.00	0.00	93,051.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			93,051.00	93,051.00	0.00	93,051.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			93,051.00	93,051.00	0.00	93,051.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	273,258.00	273,258.00	0.00	273,258.00	0.00	0.0%
3) Other State Revenue		8300-8599	302,402.00	302,402.00	0.00	302,402.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			575,658.00	575,658.00	0.00	575,658.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	548,875.00	548,875.00	125,229.92	548,875.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,783.00	28,783.00	0.00	28,783.00	0.00	0.0%
9) TOTAL EXPENDITURES			575,658.00	575,658.00	125,229.92	575,658.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(125,229.92)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		6900-6929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(125,229.92)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	273,258.00	273,258.00	0.00	273,258.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>273,258.00</b>	<b>273,258.00</b>	<b>0.00</b>	<b>273,258.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	302,402.00	302,402.00	0.00	302,402.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>302,402.00</b>	<b>302,402.00</b>	<b>0.00</b>	<b>302,402.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8873	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8877	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8889	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>575,658.00</b>	<b>575,658.00</b>	<b>0.00</b>	<b>575,658.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Cloncal, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	548,875.00	548,875.00	125,229.92	548,875.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>548,875.00</b>	<b>548,875.00</b>	<b>125,229.92</b>	<b>548,875.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	28,783.00	28,783.00	0.00	28,783.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>28,783.00</b>	<b>28,783.00</b>	<b>0.00</b>	<b>28,783.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>575,658.00</b>	<b>575,658.00</b>	<b>125,229.92</b>	<b>575,658.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,554,367.00	1,554,367.00	297,443.63	1,554,367.00	0.00	0.0%
3) Other State Revenue		8300-8599	110,000.00	110,000.00	23,865.80	110,000.00	0.00	0.0%
4) Other Local Revenue		8800-8799	255,550.00	269,097.00	41,579.11	269,097.00	0.00	0.0%
5) TOTAL REVENUES			1,919,917.00	1,933,464.00	362,888.54	1,933,464.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	600,595.00	613,156.00	189,928.93	613,156.00	0.00	0.0%
3) Employee Benefits		3000-3999	301,882.00	302,848.00	88,614.73	302,848.00	0.00	0.0%
4) Books and Supplies		4000-4999	942,500.00	942,500.00	253,488.51	942,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	74,960.00	74,960.00	19,188.10	74,960.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,919,917.00	1,933,464.00	551,230.27	1,933,464.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(188,341.73)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(188,341.73)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	88,588.60	88,588.60		88,588.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,588.60	88,588.60		88,588.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,588.60	88,588.60		88,588.60		
2) Ending Balance, June 30 (E + F1e)			88,588.60	88,588.60		88,588.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	88,588.60	88,588.60		88,588.60		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	1,554,387.00	1,554,387.00	297,443.83	1,554,387.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,554,387.00</b>	<b>1,554,387.00</b>	<b>297,443.83</b>	<b>1,554,387.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	110,000.00	110,000.00	23,885.80	110,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>110,000.00</b>	<b>110,000.00</b>	<b>23,885.80</b>	<b>110,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	250,000.00	283,547.00	41,582.11	283,547.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.00	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,500.00	5,500.00	17.00	5,500.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>255,550.00</b>	<b>289,097.00</b>	<b>41,579.11</b>	<b>289,097.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,919,937.00</b>	<b>1,933,484.00</b>	<b>382,888.54</b>	<b>1,933,484.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES	1300	Certificated Supervisors' and Administrators' Salaries	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES	2200	Classified Support Salaries	498,108.00	508,937.00	152,342.34	508,937.00	0.00	0.0%
		Classified Supervisors' and Administrators' Salaries	69,273.00	69,273.00	23,091.00	69,273.00	0.00	0.0%
		Clerical, Technical and Office Salaries	33,214.00	34,848.00	14,495.59	34,848.00	0.00	0.0%
		Other Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.0%
	2900	TOTAL, CLASSIFIED SALARIES	600,595.00	613,156.00	189,928.93	613,156.00	0.00	0.0%
EMPLOYEE BENEFITS	3101-3102	STRS	0.00	0.00	0.00	0.00	0.00	0.0%
		PERS	0.00	0.00	0.00	0.00	0.00	0.0%
		3201-3202	70,899.00	70,851.00	18,754.95	70,851.00	0.00	0.0%
		OASD/Medicare/Alternative	45,956.00	48,870.00	13,664.17	48,870.00	0.00	0.0%
		Health and Welfare Benefits	161,854.00	161,854.00	48,975.53	161,854.00	0.00	0.0%
		Unemployment Insurance	307.00	308.00	97.32	308.00	0.00	0.0%
		Workers' Compensation	8,985.00	9,104.00	2,934.91	9,104.00	0.00	0.0%
		OPFB, Allocated	0.00	0.00	0.00	0.00	0.00	0.0%
		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
		OPFB, Active Employees	0.00	0.00	0.00	0.00	0.00	0.0%
		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Employee Benefits	14,061.00	14,061.00	4,187.85	14,061.00	0.00	0.0%
		3901-3902	14,061.00	14,061.00	4,187.85	14,061.00	0.00	0.0%
		TOTAL, EMPLOYEE BENEFITS	301,882.00	302,848.00	88,614.73	302,848.00	0.00	0.0%
BOOKS AND SUPPLIES	4200	Books and Other Reference Materials	0.00	0.00	0.00	0.00	0.00	0.0%
		Materials and Supplies	100,000.00	100,000.00	22,357.61	100,000.00	0.00	0.0%
		Noncapitalized Equipment	30,000.00	30,000.00	740.35	30,000.00	0.00	0.0%
		4400	812,500.00	812,500.00	230,390.55	812,500.00	0.00	0.0%
		4700	942,500.00	942,500.00	253,488.51	942,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES								

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

34 73973 0000000  
Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,580.00	5,580.00	1,752.78	5,580.00	0.00	0.0%
Dues and Memberships		5300	4,100.00	4,100.00	105.65	4,100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,500.00	24,500.00	2,083.63	24,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,500.00	38,500.00	15,256.08	38,500.00	0.00	0.0%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>74,980.00</b>	<b>74,980.00</b>	<b>19,198.10</b>	<b>74,980.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,919,917.00</b>	<b>1,933,484.00</b>	<b>551,230.27</b>	<b>1,933,484.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

2014-15 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff B & D Column (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		372.00	372.00	0.00	372.00	0.00	0.0%
5) TOTAL REVENUES			372.00	372.00	0.00	372.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		22,500.00	52,300.00	8,183.75	52,380.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		77,872.00	138,012.00	58,609.00	138,012.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			100,372.00	190,372.00	66,792.75	190,372.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)</b>								
			(100,000.00)	(190,000.00)	(66,792.75)	(190,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Transfers In	8900-8929		100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Transfers Out	7800-7829		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7830-7899		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		



2014-15 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(90,000.00)	(68,792.75)	(90,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	90,101.79	90,101.79		90,101.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,101.79	90,101.79		90,101.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,101.79	90,101.79		90,101.79		
2) Ending Balance, June 30 (E + F1e)			90,101.79	101.79		101.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	90,101.79	101.79		101.79		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	372.00	372.00	0.00	372.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>372.00</b>	<b>372.00</b>	<b>0.00</b>	<b>372.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>372.00</b>	<b>372.00</b>	<b>0.00</b>	<b>372.00</b>		

2014-15 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,500.00	38,000.00	4,823.88	38,000.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	18,380.00	3,359.87	18,380.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			22,500.00	52,380.00	8,183.75	52,380.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,872.00	130,012.00	58,609.00	130,012.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			77,872.00	138,012.00	58,609.00	138,012.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			100,372.00	190,372.00	68,792.75	190,372.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

2014-15 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
5) TOTAL REVENUES			10,000.00	10,000.00	0.00	10,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-8999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,000.00	10,000.00	0.00	10,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,000.00	10,000.00	0.00	10,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,353,982.81	2,353,982.81		2,353,982.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,353,982.81	2,353,982.81		2,353,982.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,353,982.81	2,353,982.81		2,353,982.81		
2) Ending Balance, June 30 (E + F1e)			2,383,982.81	2,383,982.81		2,383,982.81		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	1,317,660.04	1,317,660.04		1,317,660.04		
Other Commitments		9760	1,046,322.77	1,046,322.77		1,046,322.77		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			10,000.00	10,000.00	0.00	10,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	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	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

34 73973 0000000  
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	207.00	0.00	207.00	0.00	0.0%
5) TOTAL REVENUES			1.00	207.00	0.00	207.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	(4,945.43)	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	3,875.00	3,875.00	3,875.00	0.00	0.0%
6) Capital Outlay		6000-8999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	3,875.00	(1,270.43)	3,875.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1.00	(3,468.00)	1,270.43	(3,468.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1 00	(3 488 00)	1 270 43	(3 488 00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3 488 22	3 488 22		3 488 22	0 00	0 0%
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0 0%
c) As of July 1 - Audited (F1a + F1b)			3 488 22	3 488 22		3 488 22		
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0 0%
e) Adjusted Beginning Balance (F1c + F1d)			3 488 22	3 488 22		3 488 22		
2) Ending Balance, June 30 (E + F1e)			3 488 22	0 22		0 22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0 00	0 00		0 00		
Stores		9712	0 00	0 00		0 00		
Prepaid Expenditures		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00		0 00		
b) Legally Restricted Balance		9740	0 00	0 00		0 00		
c) Committed								
Stabilization Arrangements		9750	0 00	0 00		0 00		
Other Commitments		9760	3 488 22	0 22		0 22		
d) Assigned								
Other Assignments		9780	0 00	0 00		0 00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0 00	0 00		0 00		
Unassigned/Unappropriated Amount		9790	0 00	0 00		0 00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8578	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1.00	207.00	0.00	207.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1.00	207.00	0.00	207.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1.00	207.00	0.00	207.00		

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

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Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	(4,945.43)	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	(4,945.43)	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,675.00	3,675.00	3,675.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	3,675.00	3,675.00	3,675.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	3,675.00	(1,270.43)	3,675.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2014-15 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	12,000.00	17,105.78	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	12,000.00	17,105.78	12,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	12,000.00	17,105.78	12,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	12,000.00	17,105.78	12,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(1,317,660.04)	(1,317,660.04)		(1,317,660.04)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,317,660.04)	(1,317,660.04)		(1,317,660.04)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,317,660.04)	(1,317,660.04)		(1,317,660.04)		
2) Ending Balance, June 30 (E + F1e)			(1,317,660.04)	(1,305,660.04)		(1,305,660.04)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,317,660.04)	(1,305,660.04)		(1,305,660.04)		

2014-15 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

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Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8578	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8818	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8825	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	(5,108.00)	(5,108.00)	0.00	(5,108.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8881	5,108.00	17,108.00	17,105.78	17,108.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	12,000.00	17,105.78	12,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	12,000.00	17,105.78	12,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

2014-15 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

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Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for Now School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.00	0.00		

2014-15 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description		Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>									
1) LCFF Sources	8010-8099			0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299			0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599			0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799			4,046.00	4,046.00	0.00	4,046.00	0.00	0.0%
5) TOTAL REVENUES				4,046.00	4,046.00	0.00	4,046.00		
<b>B. EXPENDITURES</b>									
1) Certificated Salaries	1000-1999			0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999			0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999			0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999			0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999			0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999			0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outlay (excluding Transfers of Indirect Costs)	7100-7299			0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outlay - Transfers of Indirect Costs	7300-7399			0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES				0.00	0.00	0.00	0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
				4,046.00	4,046.00	0.00	4,046.00		
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Intrafund Transfers	8900-8929			0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out	7600-7629			0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses	8930-8979			0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses	7630-7699			0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999			0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES				0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,046.00	4,046.00	0.00	4,046.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,054,204.67	1,054,204.67		1,054,204.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,054,204.67	1,054,204.67		1,054,204.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,054,204.67	1,054,204.67		1,054,204.67		
2) Ending Balance, June 30 (E + F1e)			1,058,250.67	1,058,250.67		1,058,250.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,058,250.67	1,058,250.67		1,058,250.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9788	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Appointments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	4,048.00	4,048.00	0.00	4,048.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,048.00	4,048.00	0.00	4,048.00	0.00	0.0%
<b>TOTAL REVENUES</b>			4,048.00	4,048.00	0.00	4,048.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

2014-15 First Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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)								
			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,283.03	4,281.17	4,217.17	4,281.17	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,283.03	4,281.17	4,217.17	4,281.17	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	34.41	38.10	38.10	38.10	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	34.41	38.10	38.10	38.10	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	4,317.44	4,319.27	4,255.27	4,319.27	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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.						
1. Total Charter School Regular ADA per EC 42238.05(b)	105.00	105.00	105.00	105.00	0.00	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	105.00	105.00	105.00	105.00	0.00	0%

First Interim  
2014-15 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)34 73973 0000000  
Form CASH

	Object		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	October									
A. BEGINNING CASH			3,944,768.31	6,541,652.31	5,246,904.31	5,958,217.31	4,764,803.00	4,380,275.00	4,616,561.43	2,334,625.43
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,110,646.00	1,110,646.00	3,279,301.00	1,999,163.00	1,999,163.00	3,238,914.00	1,999,163.00	1,894,632.00
Property Taxes	8020-8079		(72.00)	44,047.00	539.00	30,565.00			2,714,456.00	
Miscellaneous Funds	8080-8099		146.00						(55,788.00)	
Federal Revenue	8100-8299		13,875.00	162,166.00	125,388.00	89,420.00	29,835.00	103,411.00	347,130.00	40,648.00
Other State Revenue	8300-8599		204,267.00	123,667.00	211,944.00	1,137.00	311,622.00	119,793.00	119,793.00	119,793.00
Other Local Revenue	8600-8799		109,222.00	110,805.00	195,740.00	233,226.00	111,344.00	147,836.00	98,026.00	80,468.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,438,084.00	1,551,331.00	3,812,912.00	2,353,511.00	2,451,964.00	3,609,954.00	5,222,780.00	2,135,541.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		599,424.00	1,643,932.00	1,662,218.00	1,672,149.00	1,646,834.00	188,856.00	3,179,842.00	1,641,215.00
Classified Salaries	2000-2999		263,347.00	558,141.00	561,299.00	579,470.00	562,530.00	509,737.00	497,447.00	533,530.00
Employee Benefits	3000-3999		254,342.00	630,850.00	631,998.00	635,314.00	625,172.00	280,837.57	1,049,670.00	624,043.00
Books and Supplies	4000-4999		14,088.00	94,473.00	106,903.00	153,060.00	87,685.00	118,367.00	213,791.00	213,791.00
Services	5000-5999		12,423.00	261,966.00	307,962.00	397,219.00	207,575.00	375,870.00	516,725.00	516,725.00
Capital Outlay	6000-6599				18,487.00	149,237.00	10,861.00		50,715.00	
Other Outgo	7000-7499		200,048.00	1,251.00	23,077.00					
Interfund Transfers Out	7600-7629								96,526.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,343,672.00	3,190,613.00	3,311,944.00	3,586,449.00	3,140,657.00	1,473,667.57	5,604,716.00	3,529,304.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	10,000.00								
Accounts Receivable	9200-9299	4,845,074.86	4,270,177.00	(598.00)	(22,259.00)	(2,591.00)				
Due From Other Funds	9310	171,434.16								
Stores	9320	25,780.22								
Prepaid Expenditures	9330	3,102.75								
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		5,055,391.99	4,270,177.00	(598.00)	(22,259.00)	(2,591.00)	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,788,299.38	1,767,705.00	(345,132.00)	(232,604.00)	(42,114.69)	(304,165.00)	1,900,000.00	1,900,000.00	
Due To Other Funds	9610									
Current Loans	9640	3,800,000.00								
Unearned Revenues	9650	58,672.13								
Deferred Inflows of Resources	9690									
SUBTOTAL		5,647,171.51	1,767,705.00	(345,132.00)	(232,604.00)	(42,114.69)	(304,165.00)	1,900,000.00	1,900,000.00	0.00
Nonoperating										
Suspense Clearing	9910	(591,779.52)	2,502,472.00	344,534.00	210,345.00	39,523.69	304,165.00	(1,900,000.00)	(1,900,000.00)	0.00
TOTAL BALANCE SHEET ITEMS			2,596,884.00	(1,294,748.00)	711,313.00	(1,193,414.31)	(384,528.00)	236,286.43	(2,281,936.00)	(1,393,763.00)
E. NET INCREASE/DECREASE (B - C + D)			6,541,652.31	5,246,904.31	5,958,217.31	4,764,803.00	4,380,275.00	4,616,561.43	2,334,625.43	940,862.43
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim  
2014-15 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

34 73973 0000000  
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	October								
A. BEGINNING CASH		940,862.43	1,224,777.43	1,602,922.43	916,646.43				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,134,383.00	1,894,632.00	1,894,632.00	1,239,751.00	1,894,631.00		26,689,657.00	26,689,657.00
Property Taxes	8020-8079		1,571,218.00	647,872.00				5,008,625.00	5,008,625.00
Miscellaneous Funds	8080-8099			(55,933.00)				(111,575.00)	(111,575.00)
Federal Revenue	8100-8299	457,852.00	305,325.00	232,242.00	208,992.00	637,557.00		2,753,841.00	2,753,841.00
Other State Revenue	8300-8599	119,793.00	119,793.00	119,793.00	27,569.00	119,798.00		1,718,762.00	1,718,762.00
Other Local Revenue	8600-8799	146,613.00	149,986.00	137,932.00	160,822.00	381,672.00		2,063,692.00	2,063,692.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,858,641.00	4,040,954.00	2,976,538.00	1,637,134.00	3,033,658.00	0.00	38,123,002.00	38,123,002.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,680,445.00	1,782,030.00	1,782,035.00	699,142.00			18,178,122.00	18,178,122.00
Classified Salaries	2000-2999	533,530.00	563,597.00	563,596.00	412,656.00			6,138,880.00	6,138,880.00
Employee Benefits	3000-3999	630,235.00	586,666.00	586,667.00	545,639.00			7,081,433.57	7,081,433.57
Books and Supplies	4000-4999	213,791.00	213,791.00	213,791.00	213,797.27			1,857,328.27	1,857,328.27
Services	5000-5999	516,725.00	516,725.00	516,725.00	516,734.00			4,663,374.00	4,663,374.00
Capital Outlay	6000-6599							229,300.00	229,300.00
Other Outgo	7000-7499				(43,935.00)			180,441.00	180,441.00
Interfund Transfers Out	7600-7629				96,525.00			193,051.00	193,051.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,574,726.00	3,662,809.00	3,662,814.00	2,440,558.27	0.00	0.00	38,521,929.84	38,521,929.84
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							4,244,729.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,244,729.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							4,643,689.31	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,643,689.31	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(398,960.31)	
E. NET INCREASE/DECREASE (B - C + D)		283,915.00	378,145.00	(686,276.00)	(803,424.27)	3,033,658.00	0.00	(797,888.15)	(398,927.84)
F. ENDING CASH (A + E)		1,224,777.43	1,602,922.43	916,646.43	113,222.16				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,146,880.16	

		Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October								
A. BEGINNING CASH			113,222.16	1,569,208.16	312,823.16	1,248,821.16	471,109.16	(501,689.84)	628,705.16	753,706.16
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,160,491.00	1,160,491.00	3,320,212.00	2,088,884.00	2,088,884.00	3,320,212.00	2,088,884.00	2,088,884.00
Property Taxes	8020-8079					214,442.00			2,590,614.00	
Miscellaneous Funds	8080-8099								(56,939.00)	
Federal Revenue	8100-8299		0.00	0.00	166,158.00	130,959.00	29,835.00	103,411.00	308,732.00	186,911.00
Other State Revenue	8300-8599		119,793.00	119,793.00	119,793.00	119,793.00	119,793.00	119,793.00	119,793.00	119,793.00
Other Local Revenue	8600-8799		91,803.00	73,174.00	94,776.00	10,574.00	111,344.00	221,280.00	98,026.00	80,468.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,372,087.00	1,353,458.00	3,700,939.00	2,564,652.00	2,349,856.00	3,764,696.00	5,149,110.00	2,476,056.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		740,533.00	1,632,969.00	1,631,605.00	1,661,770.00	1,664,764.00	839,839.00	2,883,363.00	1,641,215.00
Classified Salaries	2000-2999		267,280.00	497,929.00	523,738.00	554,614.00	541,465.00	647,974.00	497,447.00	533,530.00
Employee Benefits	3000-3999		305,816.00	619,399.00	613,965.00	628,877.00	619,323.00	649,385.00	1,049,670.00	624,043.00
Books and Supplies	4000-4999		123,300.00	123,300.00	123,300.00	123,300.00	123,300.00	123,300.00	123,300.00	123,300.00
Services	5000-5999		373,803.00	373,803.00	373,803.00	373,803.00	373,803.00	373,803.00	373,803.00	373,803.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629								96,526.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,810,732.00	3,247,400.00	3,266,411.00	3,342,364.00	3,322,655.00	2,634,301.00	5,024,109.00	3,295,891.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	3,033,658.00	1,894,631.00	637,557.00	501,470.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		3,033,658.00	1,894,631.00	637,557.00	501,470.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		3,033,658.00	1,894,631.00	637,557.00	501,470.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,455,986.00	(1,256,385.00)	935,998.00	(777,712.00)	(972,799.00)	1,130,395.00	125,001.00	(819,835.00)
F. ENDING CASH (A + E)			1,569,208.16	312,823.16	1,248,821.16	471,109.16	(501,689.84)	628,705.16	753,706.16	(66,128.84)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim  
2014-15 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

34 73973 0000000  
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	October								
A. BEGINNING CASH		(66,128.84)	598,830.16	1,326,707.16	1,079,792.16				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,320,212.00	2,088,884.00	2,188,884.00	1,231,329.00	1,988,885.00		28,135,136.00	28,135,136.00
Property Taxes	8020-8079		1,571,218.00	632,351.00				5,008,625.00	5,008,625.00
Miscellaneous Funds	8080-8099			(56,939.00)				(113,878.00)	(113,878.00)
Federal Revenue	8100-8299	419,454.00	266,927.00	193,844.00	170,594.00	637,554.00		2,614,379.00	2,614,379.00
Other State Revenue	8300-8599	119,793.00	119,793.00	119,793.00		82,990.00		1,400,713.00	1,400,713.00
Other Local Revenue	8600-8799	146,613.00	223,430.00	217,326.00	160,822.00	281,359.00		1,810,995.00	1,810,995.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		4,006,072.00	4,270,252.00	3,295,259.00	1,562,745.00	2,990,788.00	0.00	38,855,970.00	38,855,970.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,680,445.00	1,787,410.00	1,787,410.00	699,142.00			18,650,465.00	18,650,465.00
Classified Salaries	2000-2999	533,530.00	590,731.00	590,730.00	412,656.00			6,191,624.00	6,191,624.00
Employee Benefits	3000-3999	630,235.00	666,931.00	666,931.00	545,639.00			7,620,214.00	7,620,214.00
Books and Supplies	4000-4999	123,300.00	123,300.00	123,300.00	123,297.00			1,479,597.00	1,479,597.00
Services	5000-5999	373,803.00	373,803.00	373,803.00	373,810.00			4,485,643.00	4,485,643.00
Capital Outlay	6000-6599				205,300.00			205,300.00	205,300.00
Other Outgo	7000-7499				180,441.00			180,441.00	180,441.00
Interfund Transfers Out	7600-7629				96,525.00			193,051.00	193,051.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		3,341,313.00	3,542,175.00	3,542,174.00	2,636,810.00	0.00	0.00	39,006,335.00	39,006,335.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							3,033,658.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,033,658.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	3,033,658.00	
E. NET INCREASE/DECREASE (B - C + D)		664,759.00	728,077.00	(246,915.00)	(1,074,065.00)	2,990,788.00	0.00	2,883,293.00	(150,365.00)
F. ENDING CASH (A + E)		598,830.16	1,326,707.16	1,079,792.16	5,727.16				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,996,515.16	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	31,586,707.00	4.57%	33,029,883.00	4.65%	34,565,720.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,011,675.00	-30.65%	701,628.00	-0.90%	695,328.00
4. Other Local Revenues	8600-8799	197,988.00	-36.86%	125,000.00	0.00%	125,000.00
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	(5,109,871.00)	6.11%	(5,421,955.00)	5.24%	(5,706,074.00)
6. Total (Sum lines A1 thru A5c)		27,686,499.00	2.70%	28,434,556.00	4.38%	29,679,974.00
<b>B EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,326,606.00		14,706,453.00
b. Step & Column Adjustment				343,807.00		343,807.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				36,040.00		36,040.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,326,606.00	2.65%	14,706,453.00	2.58%	15,086,300.00
2. Classified Salaries						
a. Base Salaries				3,887,850.00		3,921,237.00
b. Step & Column Adjustment				33,387.00		33,387.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,887,850.00	0.86%	3,921,237.00	0.85%	3,954,624.00
3. Employee Benefits	3000-3999	5,223,571.57	8.85%	5,685,622.00	7.97%	6,138,617.00
4. Books and Supplies	4000-4999	694,547.00	0.00%	694,547.00	0.00%	694,547.00
5. Services and Other Operating Expenditures	5000-5999	3,279,155.00	0.00%	3,279,155.00	0.00%	3,279,155.00
6. Capital Outlay	6000-6999	205,300.00	0.00%	205,300.00	0.00%	205,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,050.00	0.00%	5,050.00	0.00%	5,050.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(105,494.00)	0.00%	(105,494.00)	0.00%	(105,494.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	193,051.00	0.00%	193,051.00	0.00%	193,051.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,709,636.57	3.16%	28,584,921.00	3.03%	29,451,150.00
<b>C NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(23,137.57)		(150,365.00)		228,824.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,900,673.31		1,877,535.74		1,727,170.74
2. Ending Fund Balance (Sum lines C and D1)		1,877,535.74		1,727,170.74		1,955,994.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	70,288.00		70,288.00		70,288.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,155,660.00		1,170,195.00		1,204,660.00
2. Unassigned/Unappropriated	9790	651,587.74		486,687.74		681,046.74
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,877,535.74		1,727,170.74		1,955,994.74



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<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	1,155,660.00		1,170,195.00		1,204,660.00
c. Unassigned/Unappropriated	9790	651,587.74		486,687.74		681,046.74
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	1,317,660.04		1,330,223.46		1,330,223.46
b. Reserve for Economic Uncertainties	9789	0.00		1,040,601.35		1,040,601.35
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>3,124,907.78</b>		<b>4,027,707.55</b>		<b>4,256,531.55</b>
<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.						
Please see attached memo of assumptions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1 LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2 Federal Revenues	8100-8299	2,753,841.00	-5.06%	2,614,379.00	0.00%	2,614,379.00
3 Other State Revenues	8300-8599	707,087.00	-1.13%	699,085.00	-0.21%	697,585.00
4 Other Local Revenues	8600-8799	1,865,704.00	-9.63%	1,685,995.00	0.00%	1,685,995.00
5 Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,109,871.00	6.11%	5,421,955.00	5.24%	5,706,074.00
6 Total (Sum lines A1 thru A5c)		10,436,503.00	-0.14%	10,421,414.00	2.71%	10,704,033.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1 Certificated Salaries						
a. Base Salaries				3,851,516.00		3,944,012.00
b. Step & Column Adjustment				92,496.00		92,496.00
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	3,851,516.00	2.40%	3,944,012.00	2.35%	4,036,508.00
2 Classified Salaries						
a. Base Salaries				2,251,030.00		2,270,387.00
b. Step & Column Adjustment				19,357.00		19,357.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,251,030.00	0.86%	2,270,387.00	0.85%	2,289,744.00
3 Employee Benefits	3000-3999	1,857,862.00	4.13%	1,934,592.00	8.83%	2,105,358.00
4 Books and Supplies	4000-4999	1,162,781.27	-32.49%	785,050.00	0.00%	785,050.00
5 Services and Other Operating Expenditures	5000-5999	1,384,219.00	-12.84%	1,206,488.00	0.00%	1,206,488.00
6 Capital Outlay	6000-6999	24,000.00	-100.00%	0.00	0.00%	0.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	229,010.00	0.00%	229,010.00	0.00%	229,010.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	51,875.00	0.00%	51,875.00	0.00%	51,875.00
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)		10,812,293.27	-3.62%	10,421,414.00	2.71%	10,704,033.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(375,790.27)		0.00		0.00
<b>D. FUND BALANCE</b>						
1 Net Beginning Fund Balance (Form 011, line F1c)		1,452,315.48		1,076,525.21		1,076,525.21
2 Ending Fund Balance (Sum lines C and D1)		1,076,525.21		1,076,525.21		1,076,525.21
3 Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,076,525.21		1,076,525.21		1,076,525.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,076,525.21		1,076,525.21		1,076,525.21

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E AVAILABLE RESERVES</b>						
<b>1 General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<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>						
<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.						
Please see attached memo for assumptions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	31,586,707.00	4.57%	33,029,883.00	4.65%	34,565,720.00
2. Federal Revenues	8100-8299	2,753,841.00	-5.06%	2,614,379.00	0.00%	2,614,379.00
3. Other State Revenues	8300-8599	1,718,762.00	-18.50%	1,400,713.00	-0.56%	1,392,913.00
4. Other Local Revenues	8600-8799	2,063,692.00	-12.24%	1,810,995.00	0.00%	1,810,995.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		38,123,002.00	1.92%	38,855,970.00	3.93%	40,384,607.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,178,122.00		18,650,465.00
b. Step & Column Adjustment				436,303.00		436,303.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				36,040.00		36,040.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,178,122.00	2.60%	18,650,465.00	2.53%	19,122,808.00
2. Classified Salaries						
a. Base Salaries				6,138,880.00		6,191,624.00
b. Step & Column Adjustment				52,744.00		52,744.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,138,880.00	0.86%	6,191,624.00	0.85%	6,244,368.00
3. Employee Benefits	3000-3999	7,081,433.57	7.61%	7,620,214.00	8.19%	8,243,975.00
4. Books and Supplies	4000-4999	1,857,328.27	-20.34%	1,479,597.00	0.00%	1,479,597.00
5. Services and Other Operating Expenditures	5000-5999	4,663,374.00	-3.81%	4,485,643.00	0.00%	4,485,643.00
6. Capital Outlay	6000-6999	229,300.00	-10.47%	205,300.00	0.00%	205,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	234,060.00	0.00%	234,060.00	0.00%	234,060.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(53,619.00)	0.00%	(53,619.00)	0.00%	(53,619.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	193,051.00	0.00%	193,051.00	0.00%	193,051.00
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)		38,521,929.84	1.26%	39,006,335.00	2.95%	40,155,183.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(398,927.84)		(150,365.00)		228,824.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,352,988.79		2,954,060.95		2,803,695.95
2. Ending Fund Balance (Sum lines C and D1)		2,954,060.95		2,803,695.95		3,032,519.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	70,288.00		70,288.00		70,288.00
b. Restricted	9740	1,076,525.21		1,076,525.21		1,076,525.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,155,660.00		1,170,195.00		1,204,660.00
2. Unassigned/Unappropriated	9790	651,587.74		486,687.74		681,046.74
f. Total Components of Ending Fund Balance		2,954,060.95		2,803,695.95		3,032,519.95
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,155,660.00		1,170,195.00		1,204,660.00
c. Unassigned/Unappropriated	9790	651,587.74		486,687.74		681,046.74
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	1,317,660.04		1,330,223.46		1,330,223.46
b. Reserve for Economic Uncertainties	9789	0.00		1,040,601.35		1,040,601.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)</b>		<b>3,124,907.78</b>		<b>4,027,707.55</b>		<b>4,256,531.55</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>8.11%</b>		<b>10.33%</b>		<b>10.60%</b>
<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 AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		4,322.17		4,236.17		4,301.17
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		38,521,929.84		39,006,335.00		40,155,183.00
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)		38,521,929.84		39,006,335.00		40,155,183.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,155,657.90		1,170,190.05		1,204,655.49
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,155,657.90		1,170,190.05		1,204,655.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	12,000.00	0.00%	12,000.00	0.00%	12,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,000.00	0.00%	12,000.00	0.00%	12,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		12,000.00		12,000.00		12,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	(1,317,660.04)		(1,305,660.04)		(1,293,660.04)
2. Ending Fund Balance (Sum lines C and D1)		(1,305,660.04)		(1,293,660.04)		(1,281,660.04)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(1,305,660.04)		(1,293,660.04)		(1,281,660.04)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(1,305,660.04)		(1,293,660.04)		(1,281,660.04)
<b>E. 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.  Please see attached assumptions summary.						

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	4,317.44	4,319.27	0.0%	Met
1st Subsequent Year (2015-16)	4,211.37	4,255.27	1.0%	Met
2nd Subsequent Year (2016-17)	4,162.04	4,195.27	0.8%	Met

#### 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 changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	4,385	4,445	1.4%	Met
1st Subsequent Year (2015-16)	4,550	4,509	-0.9%	Met
2nd Subsequent Year (2016-17)	4,500	4,559	1.3%	Met

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

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

- 1a. **STANDARD MET** - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal 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 current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	4,452	4,849	91.8%
Second Prior Year (2012-13)	4,391	4,791	91.7%
First Prior Year (2013-14)	4,400	4,485	98.1%
	Historical Average Ratio:		93.9%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		94.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	4,322	4,445	97.2%	Not Met
1st Subsequent Year (2015-16)	4,236	4,509	93.9%	Met
2nd Subsequent Year (2016-17)	4,301	4,559	94.3%	Met

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

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

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

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

Current year enrollment is larger than expected. TK (transitional kindergarten) may be a contributing factor. All is expected to level out in the out years.

#### 4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	31,489,692.00	31,698,936.00	0.7%	Met
1st Subsequent Year (2015-16)	34,076,228.00	33,029,883.00	-3.1%	Not Met
2nd Subsequent Year (2016-17)	34,994,862.00	34,565,720.00	-1.2%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

At budget adoption, the GAP closure percent was projected to be 33.95%. However, the projected closure is now set at 20.68% for fiscal year 2015/16 and 25.48% for 2016/17.

**5. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	20,362,484.94	22,975,334.10	88.6%
Second Prior Year (2012-13)	20,176,406.21	23,346,284.90	86.4%
First Prior Year (2013-14)	22,710,856.81	26,151,497.48	86.8%
	Historical Average Ratio:		87.3%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	23,438,027.57	27,516,585.57	85.2%	Met
1st Subsequent Year (2015-16)	24,313,312.00	28,391,870.00	85.6%	Met
2nd Subsequent Year (2016-17)	25,179,541.00	29,258,099.00	86.1%	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 current year 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2014-15)	2,429,718.00	2,753,841.00	13.3%	Yes
1st Subsequent Year (2015-16)	2,429,718.00	2,614,379.00	7.6%	Yes
2nd Subsequent Year (2016-17)	2,429,718.00	2,614,379.00	7.6%	Yes

Explanation:  
(required if Yes)

Current year revenues include carryover and deferred revenue where appropriate. Budget and out years are reflective of proposed budget only.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2014-15)	1,465,090.00	1,718,762.00	17.3%	Yes
1st Subsequent Year (2015-16)	1,431,181.00	1,400,713.00	-2.1%	No
2nd Subsequent Year (2016-17)	1,424,325.00	1,392,913.00	-2.2%	No

Explanation:  
(required if Yes)

Current year revenues include carryover revenues where appropriate. Budget and out years are reflective of proposed budget only.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2014-15)	2,002,604.00	2,063,692.00	3.1%	No
1st Subsequent Year (2015-16)	1,822,895.00	1,810,995.00	-0.7%	No
2nd Subsequent Year (2016-17)	1,822,895.00	1,810,995.00	-0.7%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2014-15)	1,420,406.00	1,857,328.27	30.8%	Yes
1st Subsequent Year (2015-16)	1,843,768.00	1,479,597.00	-19.8%	Yes
2nd Subsequent Year (2016-17)	2,243,768.00	1,479,597.00	-34.1%	Yes

Explanation:  
(required if Yes)

Current year expenses include carryover and one time program expenses where appropriate.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2014-15)	4,510,444.00	4,663,374.00	3.4%	No
1st Subsequent Year (2015-16)	4,576,770.00	4,485,643.00	-2.0%	No
2nd Subsequent Year (2016-17)	4,642,420.00	4,485,643.00	-3.4%	No

Explanation:  
(required if Yes)

Out year projections are based on projected GAP closure dollars and adjust as appropriations are determined.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	5,897,412.00	6,536,295.00	10.8%	Not Met
1st Subsequent Year (2015-16)	5,683,794.00	5,826,087.00	2.5%	Met
2nd Subsequent Year (2016-17)	5,676,938.00	5,818,287.00	2.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	5,930,850.00	6,520,702.27	9.9%	Not Met
1st Subsequent Year (2015-16)	6,420,538.00	5,965,240.00	-7.1%	Not Met
2nd Subsequent Year (2016-17)	6,886,188.00	5,965,240.00	-13.4%	Not Met

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

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

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

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

Current year revenues include carryover and deferred revenue where appropriate. Budget and out years are reflective of proposed budget only.

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

Current year revenues include carryover revenues where appropriate. Budget and out years are reflective of proposed budget only.

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

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

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

Current year expenses include carryover and one time program expenses where appropriate.

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

Out year projections are based on projected GAP closure dollars and adjust as appropriations are determined.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1 OMMA/RMA Contribution	377,542.81	800,000.00	Met
2 Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		800,000.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.1%	10.3%	10.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.7%	3.4%	3.5%

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	(23,137.57)	27,709,636.57	0.1%	Met
1st Subsequent Year (2015-16)	(150,365.00)	28,584,921.00	0.5%	Met
2nd Subsequent Year (2016-17)	228,824.00	29,451,150.00	N/A	Met

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

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

- 1a STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2014-15)		2,954,060.95	Met
1st Subsequent Year (2015-16)		2,803,695.95	Met
2nd Subsequent Year (2016-17)		3,032,519.95	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2014-15)		113,222.16	Met

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

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal 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 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.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	4,322	4,236	4,301
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

- a. Enter the name(s) of the SELPA(s):

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

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

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

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1 Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	38,521,929.84	39,006,335.00	40,155,183.00
2 Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3 Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	38,521,929.84	39,006,335.00	40,155,183.00
4 Reserve Standard Percentage Level	3%	3%	3%
5 Reserve Standard - by Percent (Line B3 times Line B4)	1,155,657.90	1,170,190.05	1,204,655.49
6 Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7 District's Reserve Standard (Greater of Line B5 or Line B6)	1,155,657.90	1,170,190.05	1,204,655.49

## 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,155,660.00	1,170,195.00	1,204,660.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	651,587.74	486,687.74	681,046.74
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	1,317,660.04	1,330,223.46	1,330,223.46
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	1,040,601.35	1,040,601.35
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,124,907.78	4,027,707.55	4,256,531.55
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.11%	10.33%	10.60%
District's Reserve Standard (Section 10B, Line 7):	1,155,657.90	1,170,190.05	1,204,655.49
Status:	Met	Met	Met

## 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(5,129,769.00)	(5,109,871.00)	-0.4%	(19,898.00)	Met
1st Subsequent Year (2015-16)	(5,893,134.00)	(5,421,955.00)	-8.0%	(471,179.00)	Not Met
2nd Subsequent Year (2016-17)	(6,086,448.00)	(5,706,074.00)	-6.2%	(380,374.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	193,051.00	193,051.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	193,051.00	193,051.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	193,051.00	193,051.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Contributions for 2015/16 are reflective of the expiration of the flexibility of amounts going to routine maintenance. The increase amount is a direct result of increasing the contribution from 2% to 3% as required.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

--

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

Project Information:  
(required if YES)




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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Bond obligations increase each year. The increase as shown in the annual audit is required to amortize the bonds each year. Compensated absence payments will be made if necessary and be a general fund obligation.

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

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

#### 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

Budget Adoption (Form 01CS, Item S7A)	First Interim
7,446,487.00	8,282,571.00
7,446,487.00	8,282,571.00

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

Actuarial	Actuarial
Jul 01, 2012	Jul 01, 2014

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

#### 3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,010,800.00	1,059,853.00
1,035,439.00	1,081,834.00
1,061,311.00	1,103,815.00

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

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

17,000.00	17,000.00
20,000.00	20,000.00
25,000.00	25,000.00

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

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

150,000.00	167,962.00
155,000.00	167,962.00
160,000.00	167,962.00

- d. Number of retirees receiving OPEB benefits

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

45	50
45	50
45	50

#### 4. Comments:

Retirees serving 20 or more years with the District are eligible to receive employee only paid medical, dental and vision for 5 years or until age 65 whichever comes first.



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

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

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

No
----

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

n/a
-----

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

n/a
-----

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

Budget Adoption (Form 01CS, Item S7B)	First Interim

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


4 Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	215.9	222.0	224.0	226.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

**Negotiations Not Settled**

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

177,243

7. Amount included for any tentative salary schedule increases

Current Year (2014-15)	0
1st Subsequent Year (2015-16)	0
2nd Subsequent Year (2016-17)	0

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2014-15)	16,530	62.0%	pass
1st Subsequent Year (2015-16)	17,356	62.0%	5.0%
2nd Subsequent Year (2016-17)	18,224	62.0%	5.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

- Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
- If Yes, amount of new costs included in the interim and MYPs
- If Yes, explain the nature of the new costs:

No	
----	--

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2014-15)	Yes	234,883	0.0%
1st Subsequent Year (2015-16)	Yes	343,807	30.0%
2nd Subsequent Year (2016-17)	Yes	343,807	30.0%

**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 interim and MYPs?

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

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

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	174.9	174.0	175.0	175.0

1a Have any salary and benefit negotiations been settled since budget adoption?

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, complete questions 6 and 7.

1b Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4 Period covered by the agreement:

Begin Date:

End Date:

5 Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

66,152

7 Amount included for any tentative salary schedule increases

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

0

0

0

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
17,570	18,449	19,371
62.0%	62.0%	62.0%
pass	5.0%	5.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
33,387	33,387	33,387
0.0%	0.0%	0.0%

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

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

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

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	23.6	23.6	23.6	23.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
17,570	18,449	19,371
62.0%	62.0%	62.0%
pass	5.0%	5.0%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
5,000	5,000	5,000
0.0%	0.0%	0.0%

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

Yes

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

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

Fund 25 - Developer Fees: future planned housing projects will bring in developer fees to eliminate the negative balance caused by previous authorized payments.

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

Yes

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.)

No

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

No

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

Comments:  
(optional)

End of School District First Interim Criteria and Standards Review



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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2014

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Jeanne Bess

Telephone: (916) 338-6302

Title: Director of Fiscal Services

E-mail: jbess@centerusd.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
				X
				X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		X

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