



Los Alamitos Unified School District

Common Core Implementation Plan

Background:

Assembly Bill (AB) 86 (Chapter 48, Statutes of 2013), Section 85, appropriates \$1.25 billion to support the integration of academic content standards in instruction adopted pursuant to various *EC* sections. AB 86 specifies that \$1 billion of this funding is deemed to be appropriated for the 2012–13 fiscal year, with the remaining \$250 million appropriated for the 2013–14 fiscal year.

The CDE will apportion \$625 million in August 2013, with the remaining \$625 million expected to be apportioned in October 2013.

Since a portion of the CCSS implementation funding is appropriated for 2012–13, the CDE has determined that in accordance with Generally Accepted Accounting Principles (GAAP) LEAs may accrue the associated revenue in 2012–13. However, AB 86, Section 85 specifies that LEAs may encumber these funds at any time during 2013–14 or 2014–15. Because this language imposes a time requirement on the use of funds, and the time period for use of funds begins in the year after the funding is appropriated, LEAs that accrue revenue in 2012–13 should record a like amount of deferred revenue in 2012–13. The net effect of both entries on an LEA's fund balance will be zero.

For LEAs using the modified accrual basis of accounting, the amount accrued should be only what is expected to be received in the August apportionment. This is because in the modified accrual basis of accounting used for governmental funds, the availability criterion for revenue recognition must be met. The October apportionment is beyond the 90-day collection period necessary to be deemed available for revenue recognition purposes.

CCSS implementation funds may be used to support the implementation of the California Common Core State Standards [*Education Code (EC)* sections 60605.8 and 60605.11], the Next Generation Science Standards for California Public Schools (*EC* Section 60605.85), and the California English Language Development standards (*EC* Section 60811.3). Funds can be expended for any of the following purposes:

1. Professional development for teachers, administrators, and paraprofessional educators or other classified employees involved in the direct instruction of pupils that is aligned to the academic content standards adopted pursuant to California *Education Code (EC)* sections 60605.8, 60605.11, 60605.85, and 60811.3.
2. Instructional materials aligned to the academic content standards adopted pursuant to *EC* sections 60605.8, 60605.85, 60605.11, and 60811.3 including, but not limited to, supplemental instructional materials as provided in sections 60605.86, 60605.87, and 60605.88.

3. Integration of these academic content standards through technology-based instruction for purposes of improving the academic performance of pupils, including, but not necessarily limited to, expenditures necessary to support the administration of computer-based assessments and provide high-speed, high-bandwidth Internet connectivity for the purpose of administration of computer-based assessments.

Common Core Spending Plan

January 1, 2014 – June 30, 2015

Proposed Expenditures	Estimated Costs
Infrastructure	\$1,000,000.00
Instructional Materials	\$200,000.00
Professional Development	791,942.00
Total Expenditures	\$1,991,942.00

Infrastructure:

The District currently has performance concerns when multiple students attempt to logon to the internet at the same time. Device performance is significantly decreased and student learning is impacted negatively. To correct this issue, the District will install a minimum of one wi-fi access point in every classroom to ensure internet and intranet connectivity for every student in the district. Additionally, with the implementation of the SBAC assessment program, internet infrastructure and device performance/consistency are critical to student motivation to engage with the assessment and improve academic achievement. The District will be spending \$1,000,000 of its CCSS Implementation funds in this area.

Instructional Materials:

With the implementation of the CCSS in ELA and Math, instructional materials will be needed to provide teachers and students with the new resources to access the required academic content. Additionally, in order to help students better prepare for the SBAC assessment, new materials will provide teachers will better aligned lessons, activities, questions, assignments and assessments. The District will be spending \$791,942 on instructional materials in ELA and Math, with an emphasis in Math.

Professional Development:

The Common Core Implementation Plan also includes additional funding for professional development of teachers, administrators and support staff to implement the CCSS. These funds will be used to cover the expenses associated with unit planning and lesson development, teacher coaching, use of instructional technology and training in the District's signature practices. The District will be spending \$200,000 on professional development to implement the CCSS.

Common Core State Standards (CCSS) District Spending Plan

The following plan has been explained in a public meeting of the governing board of the Los Alamitos Unified School District and adopted in a subsequent meeting.

District Governing Board CCSS Spending Plan - Public Meeting Date: 10-Jun-14

District Governing Board CCSS Spending Plan - Adoption Date: 24-Jun-14

Amount of CCSS Implementation Funding RECEIVED	\$1,991,942.00
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NOTE: The area in yellow represents actuals and can be used for tracking purposes.

The Los Alamitos Unified School District's CCSS Spending Plan for the CCSS Implementation Funding for the following three purposes, as follows:

1. Professional development (PD) for teachers, administrators, and paraprofessional educators or other classified employees involved in the direct instruction of pupils that is aligned to the academic content standards adopted pursuant to California <i>Education Code (EC)</i> sections 60605.8, 60605.11, 60605.85, and 60811.3.		
Estimated PD Expenditure (%)	Actual PD Expenditure (%)	Actual PD Expenditure (\$)
10%	%	\$

2. Instructional materials aligned to the academic content standards adopted pursuant to EC sections 60605.8, 60605.85, 60605.11, and 60811.3 including, but not limited to, supplemental instructional materials as provided in sections 60605.86, 60605.87, and 60605.88.

Estimated Instructional Materials Expenditure (%)	Actual Instructional Materials Expenditure (%)	Actual Instructional Materials Expenditure (\$)
40%	%	\$

3. Integration of these academic content standards through technology-based instruction for purposes of improving the academic performance of pupils, including, but not necessarily limited to, expenditures necessary to support the administration of computer-based assessments and provide high-speed, high-bandwidth Internet connectivity for the purpose of administration of computer-based assessments.

Estimated Technology Expenditure (%)	Actual Technology Expenditure (%)	Actual Technology Expenditure (\$)
50%	%	\$

Total Estimated CCSS Funding Expenditures (%)	Total Actual CCSS Funding Expenditures (%)	Actual CCSS Expenditures (\$)
%	%	\$

On or before July 1, 2015, report detailed information to the California Department of Education (CDE), including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received professional development.
(<http://www.cde.ca.gov/fg/aa/ca/commoncorefaq.asp>)

Per CDE, a school district, county office of education, charter school, or state special school may encumber the CCSS imple