



AGENDA ITEM
MADERA UNIFIED SCHOOL DISTRICT

Date: June 26, 2014

Subject: Request Approval of the 2014-15 Budget

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: Old Business

Background/ rationale:

The purpose of the Adopted Budget is to provide the Board of Trustees a projection of anticipated income and expenses. The budget allows the Business Office the means of reporting, interpreting, and communicating in a responsible manner the current financial status of the district.

The Adopted Budget for 2014-15 includes the budget assumptions that are itemized on the attachments.

Calendar:	Type of Budget	Presented to Board	Due to Madera County
	1 st Interim Report	December 2014	December 15, 2014
	2 nd Interim Report	March 2015	March 15, 2015

Financial impact:

See attached for proposed budget assumptions.

Superintendent's recommendation:

Superintendent recommends approval of the 2014-15 Budget.

Supporting documents attached:

2014-15 Budget Assumptions
2014-15 Adopted Budget Reports for General Fund
2014-15 General Fund Adopted Revenue Chart by Funding Source
2014-15 General Fund Adopted Expense Chart by Object Code
2014-15 Unrestricted General Fund Adopted Expense Chart by Object Code
2014-15 Local Control Funding Formula
2013-14 CALPADS
2014-15 Enrollment and Staffing Projections
2014-15 Adopted Budget Reports for Other Funds
2013-14 Estimated Actuals and 2014-15 Adopted Budget (SACS Report)

MUSD BOARD APPROVED: JUNE 26, 2014
MOTION NO. 205-2013/14
DOCUMENT NO. 371-2013/14

Madera Unified School District 2014-15 Adopted Budget Assumptions

The proposed budget for the 2014-15 fiscal year has been developed using the following assumptions:

	Grade Level	2014-15 Projected ADA	Base Grant Per ADA Includes .85% COLA	Grade Span Add-ons	Supplemental 20% of Adj. Base for Unduplicated Enrollment	Concentration 50% of Adj. Base for Unduplicated over 55%	Target Per ADA
1	K-3	6,492.69	\$7,011	\$729	\$1,360	\$1,272	\$67,347,624
2	4-6	4,489.96	\$7,116		\$1,251	\$1,170	\$42,818,856
3	7-8	2,774.69	\$7,328		\$1,288	\$1,205	\$27,249,377
4	9-12	4,918.32	\$8,491	\$221	\$1,531	\$1,432	\$57,423,717
5	Total Base 18,675.66						\$194,839,575
6	Targeted Instructional Improvement-add on						\$423,649
7	Transportation-add on						\$2,790,442
8	LCFF TARGET (Districts will not receive until full implementation in 2020-21)						\$198,053,666
9	LCFF FLOOR (Prior Year Funding)						\$128,522,994
10	Difference or GAP (Difference between LCFF Target and LCFF Floor)						\$69,530,672
11	LCFF Funding GAP						28.05% \$19,503,353
12	2014-15 LCFF Entitlement (LCFF Floor plus LCFF Funding GAP)						\$148,026,347
13	Projected Enrollment increased from 19,615 to 19,817						
14	Unduplicated % of Enrollment = 87.88%						
15	Lottery - \$126 per ADA Unrestricted, \$30 per ADA Restricted						
16	Mandated Block Grant Grades K-8 - \$28 per ADA, Grades 9-12 - \$56 per ADA						
17	Title I & II - 0% change, Title III - 18% reduction						
18	QEIA - 0% change (final year for MLK)						
19	Special Ed Funding (SELPA & IDEA) - 0% change						
20	Additional Staffing and Reinstated Budgets - See Separate Listing						
21	Step and Longevity Increases						
22	3% increase in Health & Welfare Benefit Contributions						
23	Increase in STRS from 8.25% to 9.50%						
24	Increase in PERS from 11.442% to 11.70%						
25	Decrease in Workers Compensation Insurance from 1.822% to 1.756%						
26	No change in State Unemployment Insurance of .05%						
27	Increase in Property & Liability Insurance of 2.20%						
28	Indirect Rate Decreased from 5.11% to 4.49%						
29	Increase Operating Expenses 2.20% (California Price Index)						
30	Increase of Restricted Maintenance Contribution from 2.06% to 2.61% of General Fund Expenditures						
31	\$12,269,835 Interfund Transfer for Building Projects to Fund 41 (Based on New Hire Formula)						
32	\$1,363,315 Interfund Transfer for Capital Projects to Fund 40 (Based on New Hire Formula)						
33	\$1,260,231 Interfund Transfer for Deferred Maintenance to Fund 14						
34	\$600,000 Interfund Transfer to Adult Ed Fund 11						

BUDGET ASSUMPTIONS
ADDITIONAL CORE STAFFING AND REINSTATED BUDGETS

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE	UNIT
K-6					
Vice Principals .30 FTE Per Site			\$437,837	3.90	CMBA
Counselors .25 FTE Per Site			\$323,932	3.25	MUTA
C & I Coach TSA 1 FTE Per Site			\$1,204,372	13.00	MUTA
Reading Literacy 2 FTE Per Site (less 9 FTE)			\$1,574,949	17.00	MUTA
K-3 Staffing reduce from 25:1 TO 24.72:1			\$444,199	6.00	MUTA
4-6 Staffing reduce from 36:1 to 35:1			\$148,066	2.00	MUTA
Special Ed Teachers			\$222,103	3.00	MUTA
Library Media Tech .4375 FTE Per Site			\$256,936	5.69	CSEA
Custodian .5 FTE Per Site			\$357,271	6.50	CSEA
Increase Field Trip from \$1 to \$6 per Student			\$59,500		OTHER
Total K-6			\$5,029,165	60.34	
K-8 (Excludes Eastin Arcola)					
Vice Principals .50 FTE Per Site			\$134,719	1.20	CMBA
Counselors .25 FTE Per Site			\$74,754	0.75	MUTA
C & I Coach TSA 1 FTE Per Site			\$277,932	3.00	MUTA
Reading Literacy 1 FTE Per Site			\$277,932	3.00	MUTA
Itinerant Math Teacher .25 FTE Per Site			\$55,525	0.75	MUTA
K-3 Staffing reduce from 25:1 TO 24.72:1			(\$222,099)	-3.00	MUTA
4-6 Staffing reduce from 36:1 to 35:1			(\$148,066)	-2.00	MUTA
Special Ed Teachers			\$0	0.00	MUTA
Library Media Tech .4375 FTE Per Site			\$59,293	1.31	CSEA
Custodian .5 FTE Per Site			\$82,447	1.50	CSEA
Increase Field Trip from \$1 to \$6 per Student			\$7,875		OTHER
Total K-8			\$600,311	6.51	
Open Eastin Arcola K-8					
Principal			\$126,069	1.00	CMBA
Vice Principal .50 FTE			\$56,133	0.50	CMBA
Counselor			\$24,918	0.25	MUTA
C & I Coach TSA			\$92,644	1.00	MUTA
Reading Literacy 1 FTE Per Site			\$92,644	1.00	MUTA
Itinerant Math Teacher .25 FTE Per Site			\$18,508	0.25	MUTA
K-3 Staffing reduce from 25:1 TO 24.72:1			\$666,298	9.00	MUTA
4-6 Staffing reduce from 36:1 to 35:1			\$148,066	2.00	MUTA
Special Ed Teachers			\$74,034	1.00	MUTA
Administrative Assistant-School Site			\$66,573	1.00	CSEA
Secretary-Attendance .75 FTE (6 HR)			\$36,005	0.75	CSEA
Library Media Tech .4375 FTE			\$19,764	0.44	CSEA
Head Custodian I			\$60,333	1.00	CSEA
Custodian			\$82,447	1.50	CSEA
Increase Field Trip from \$1 to \$6 per Student			\$2,625		OTHER
Total Eastin Arcola K-8			\$1,567,063	20.69	
TOTAL K-6 and K-8 Additional Budgets			\$7,196,539	87.54	

**BUDGET ASSUMPTIONS
ADDITIONAL CORE STAFFING AND REINSTATED BUDGETS**

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE	UNIT
7-8					
C & I Coach TSA 2 FTE Per Site			\$555,864	6.00	MUTA
Librarian 1 FTE Per Site			\$297,727	3.00	MUTA
Counselor 1 FTE Per Site	\$283,979	3.00			MUTA
7-8 Staffing reduce from 36:1 to 35:1			\$392,376	5.30	MUTA
Special Ed Teachers			\$148,069	2.00	MUTA
Family Liaison 1 FTE Per Site			\$164,894	3.00	CSEA
Library Media Technician -0- Per Site			(\$135,526)	-3.00	CSEA
Middle School Stipends from \$12,000 to \$16,000			\$12,000		MUTA
Total 7-8	\$283,979	3.00	\$1,435,403	16.30	
9-12					
C & I Coach TSA 2 FTE Per Site			\$370,576	4.00	MUTA
Counselor MHS 1 FTE			\$99,671	1.00	MUTA
9-12 Staffing reduce from 36:1 to 35:1			\$370,166	5.00	MUTA
Special Ed Teachers			(\$44,421)	-0.60	MUTA
Football Coach 1/6th Period			\$31,784	0.33	MUTA
Custodian Increase 1 FTE Per Site			\$109,930	2.00	CSEA
Family Liaison 1 FTE Per Site			\$109,930	2.00	CSEA
Classroom Aide-Cal Safe 2 @ 3.5 hr			\$29,735	0.875	CSEA
Nursing Program			\$67,000		OTHER
ROP - Unfunded			\$125,000		OTHER
Total 9-12			\$1,269,371	14.61	
TOTAL 7-8 and 9-12 Additional Budgets	\$283,979	3.00	\$2,704,774	30.91	

**BUDGET ASSUMPTIONS
ADDITIONAL CORE STAFFING AND REINSTATED BUDGETS**

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE	UNIT
Mountain Vista Continuation School					
Principal add back frozen position			\$125,196	1.00	CMBA
Vice Principal Reduce from 1 FTE to .33 FTE			(\$88,839)	-0.67	CMBA
Head Custodian Reduce from 1 FTE to -0- FTE			(\$54,965)	-1.00	CSEA
Custodian Reduce from .625 FTE to .5 FTE			(\$6,871)	-0.13	CSEA
Certificated Teacher Staffing			(\$266,519)	-3.60	MUTA
C & I Coach TSA			\$92,644	1.00	MUTA
Total Mountain Vista Continuation			(\$199,354)	-3.40	
Furman Independent Study					
Vice Principal Increase from .25 FTE to .33 FTE			\$9,954	0.08	CMBA
C & I Coach TSA			\$92,644	1.00	MUTA
Certificated Teacher Staffing			(\$29,613)	-0.40	MUTA
Special Ed Teachers			\$7,403	0.10	MUTA
Total Furman Independent Study			\$102,598	1.08	
Open Ripperdan Community - January 2015					
Principal			\$126,069	1.00	CMBA
Counselor (1/2 year)			\$49,836	0.50	MUTA
C & I Coach TSA (1/2 year)			\$46,322	0.50	MUTA
Administrative Assistant-School Site (1/2 yr)			\$33,287	0.50	CSEA
Secretary-Attendance .75 FTE (6 HR) (1/2 yr)			\$18,003	0.38	CSEA
Head Custodian I (1/2 year)			\$30,166	0.50	CSEA
Custodian (1/2 year)			\$41,224	0.75	CSEA
Total Ripperdan Community Day School			\$344,906	4.13	
TOTAL Alternative Education Additional Budgets			\$248,150	1.81	

**BUDGET ASSUMPTIONS
ADDITIONAL CORE STAFFING AND REINSTATED BUDGETS**

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE	UNIT
Athletics:					
MULES (Reinstate prior reductions)			\$38,619		NR
Middle School Athletics (Reinstate prior reductions)			\$40,448		NR
High School Athletics (Reinstate prior reductions)			\$175,521		NR
Director of Athletics	\$132,708	1.00			NR
PE Specialists for K-3 Prep			\$350,636	5.00	MUTA
Admin Assistant - Department			\$61,161	1.00	CSEA
Visual and Performing Arts:					
Music Teacher 2 FTE District wide			\$140,254	2.00	MUTA
Director of Visual & Performing Arts	\$132,708	1.00			NR
Admin Assistant - Department			\$61,161	1.00	CSEA
Career Technical Education:					
Director of College and Career Readiness			\$139,921	1.00	NR
Admin Assistant - Department			\$61,161	1.00	CSEA
Security & Gang Prevention:					
School Resources Officer (Contract w/MPD)	\$176,210				OTHER
Community Support Specialist	\$87,305	1.00			CSEA
Gang Prevention Officers			\$150,000	3.00	CSEA
Instructional Technology:					
Admin Assistant - Department-Instructional			\$61,161	1.00	CSEA
Instructional Technology Coach - TSA			\$665,126	6.00	MUTA
TSA - Technology (Close existing)			-\$332,563	-3.00	MUTA
Health Services:					
Nurses 2 FTE District wide			\$190,705	2.00	MUTA
LVN's 2.5 FTE District wide	\$128,274	2.50			CSEA
Health Assistants 2 @ .4375 FTE District wide			\$48,094	0.88	CSEA
Special Education:					
Psychologist 1 FTE District wide	\$111,231	1.00	\$111,676	1.00	NR
District Translator			\$61,161	1.00	CSEA
RSP/SDC Teachers (Preschool & Charter)			\$138,966	1.50	MUTA
Paraprofessional - Special Needs			\$183,491	6.00	CSEA
Paraprofessional - Physically Impaired			\$61,164	2.00	CSEA
Chief Academic Office:					
Admin Assistant - Department			\$61,161	1.00	CSEA
Summer School			\$400,000		OTHER
District-wide Instructional Support	\$768,436	6.50	\$2,869,025	33.38	

**BUDGET ASSUMPTIONS
ADDITIONAL CORE STAFFING AND REINSTATED BUDGETS**

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE	UNIT
Transportation:					
Annual Bus Replacement			\$400,000		OTHER
Purchasing:					
Buyer			\$68,111	1.00	CSEA
Information Technology Support:					
Information Systems Specialist-Lead	\$177,566	2.00			CSEA
Information Systems Specialist	\$118,295	2.00			CSEA
Admin Assistant - Department-Operations	\$32,475	0.50	\$30,581	0.50	CSEA
Human Resources:					
Chief of Human Resources Officer	\$166,105	1.00			NR
HR Supervisor (Close vacant)	-\$97,195	-1.00			NR
HR Tech I (Close vacant)	-\$56,234	-1.00			CSEA
HR Technician	\$70,105	1.00			CSEA
Office Technician			\$52,752	1.00	CSEA
Reclassifications			\$38,477		CSEA
Superintendent:					
Admin Support Specialist - Confidential	\$68,199	1.00			NR
Retiree Administration Coach			\$80,000		OTHER
Business Office:					
Admin Assistant - Department	\$32,475	0.50	\$30,581	0.50	CSEA
Office Technician	\$52,753	1.00			CSEA
Office Assistant - Close vacant (3.5 hr)	-\$18,017	-0.44			CSEA
Performance Management & Communications:					
Director of Performance Management & Comm.	\$138,250	1.00			NR
Admin Assistant - Department			\$61,161	1.00	CSEA
Data Technician			\$65,394	1.00	CSEA
District-wide Administrative Support	\$684,776	7.56	\$827,056	5.00	

**BUDGET ASSUMPTIONS
ADDITIONAL CORE STAFFING AND REINSTATED BUDGETS**

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE	UNIT
Facilities, Maintenance, & Operations:					
M & O Supervisor	\$83,858	1.00			NR
Head Custodian II, Grounds, Maintenance	\$186,288	3.00			CSEA
Deferred Maintenance			\$600,000		OTHER
Interfund Transfer to Fund 40-staffing formula	\$2,588,240		\$1,363,315		OTHER
Interfund Transfer to Fund 40 -unfilled positions	\$1,491,710				OTHER
Projected Savings from unfilled new positions	-\$1,491,710				OTHER
Interfund Transfer to Fund 41-staffing formula			\$12,269,835		OTHER
Construction Program Coordinator			\$88,637	1.00	CSEA
TOTAL - Facility Needs and M & O Support	\$2,858,386	4.00	\$14,321,787	1.00	
TOTAL CORE STAFFING & REINSTATED BUDGETS	\$4,595,577	21.06	\$28,167,331	159.63	0.00

**GENERAL FUND - FUND 01
2014-15 ADOPTED BUDGET**

RESTRICTED/UNRESTRICTED

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Current Budget 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
LCFF/Revenue Limit	\$ 97,217,693	\$ 97,878,058	\$ 128,522,994	\$ 148,024,937	\$ 148,024,937
Federal	12,162,118	11,592,850	14,811,212	11,755,061	11,755,061
Other State	29,337,168	27,178,145	10,844,311	6,358,339	6,358,339
Other Local	6,131,412	5,153,077	6,600,748	5,294,445	5,294,445
TOTAL REVENUES	\$ 144,848,391	\$ 141,802,130	\$ 160,779,265	\$ 171,432,782	\$ 171,432,782
EXPENDITURES:					
Certificated Salaries	\$ 66,854,687	\$ 68,908,134	\$ 69,963,743	\$ 75,033,110	\$ 75,137,434
Classified Salaries	17,707,382	17,383,645	19,016,736	20,305,029	20,305,029
Employee Benefits	35,032,836	34,497,598	36,073,144	40,430,267	40,445,943
Books and Supplies	8,595,021	11,582,324	18,331,971	13,517,837	11,018,349
Services/Other Operating	10,632,321	8,989,529	13,871,896	10,521,071	12,900,559
Capital Outlay	1,142,382	461,000	455,887	778,461	778,461
Other Outgoing	1,686,094	1,387,703	1,452,972	1,431,863	1,431,863
Direct Support/Indirect Costs	(531,378)	(592,387)	(608,909)	(555,450)	(555,450)
TOTAL EXPENDITURES	\$ 141,119,343	\$ 142,617,546	\$ 158,557,440	\$ 161,462,188	\$ 161,462,188
EXCESS (DEFICIENCY)	\$ 3,729,048	\$ (815,416)	\$ 2,221,825	\$ 9,970,594	\$ 9,970,594
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - FN 25	17,421	18,935	18,935	20,000	20,000
Interfund Transfers Out - FN11, FN14	(1,260,231)	(1,260,231)	(1,260,231)	(1,860,231)	(1,860,231)
Other Sources/Uses	8,625	(9,335)	57,639	(5,000)	(5,000)
Contributions to Restricted Programs	-	-	-	-	-
Interfund Transfers Out - FN40, FN41	-	-	(4,079,959)	(13,633,150)	(13,633,150)
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,234,185)	\$ (1,250,631)	\$ (5,263,616)	\$ (15,478,381)	\$ (15,478,381)
NET INCREASE IN FUND BALANCE	\$ 2,494,863	\$ (2,066,047)	\$ (3,041,791)	\$ (5,507,787)	\$ (5,507,787)
BEGINNING FUND BALANCE, JULY 1	\$ 39,629,863	\$ 36,701,721	\$ 42,124,726	\$ 39,082,935	\$ 39,082,935
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 39,629,863	\$ 36,701,721	\$ 42,124,726	\$ 39,082,935	\$ 39,082,935
ENDING BALANCE, JUNE 30	\$ 42,124,726	\$ 34,635,674	\$ 39,082,935	\$ 33,575,148	\$ 33,575,148
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	\$ 722,178	\$ 530,125	\$ 696,931	\$ 696,931	\$ 696,931
Restricted - Grant-Def at Year-End	0	-	0	0	-
- Carryover, Entitlements	1,047,039	-	-	-	-
- Carryover, Other Local Projects	95,159	-	-	-	-
Committed:					
Assigned:- Carryover, Other	762,045	63,824	205,869	185,869	185,869
- Equipment Replacement (Prev FN17)	1,235,067	924,724	912,410	-	-
- Technology Infrastructure (Tier III)	2,340,114	-	2,340,114	2,340,114	2,340,114
- Textbooks (Tier III, Lottery)	2,827,288	2,817,999	2,299,233	2,299,233	2,299,233
- G.A.S.B. 16 Va Accrual	786,504	924,177	530,477	530,477	530,477
Unassigned/Unappropriated					
Unassigned/Unappropriated + 3% Reserve	32,309,332	29,374,825	32,097,900	27,522,523	27,522,523
Reserve for Economic Uncertainties: 3%	4,271,523	4,316,613	4,917,209	5,308,817	5,308,817
Unassigned/Unappropriated Amount	28,037,809	25,058,212	27,180,691	22,213,706	22,213,706

GENERAL FUND - FUND 01
2014-15 ADOPTED BUDGET

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Current Budget 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
RESTRICTED/UNRESTRICTED					
LCFF/REVENUE LIMIT:	\$ 97,217,693	\$ 97,878,058	\$ 128,522,994	\$ 148,024,937	\$ 148,024,937
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,269,932	\$ 1,145,562	\$ 1,183,488	\$ 1,183,488	\$ 1,183,488
Special Ed IDEA LA Part B	2,915	-	-	-	-
Migrant Ed Program	-	-	265,503	-	-
Safe & Supportive Schools	-	292,500	536,920	-	-
Title I	7,231,476	6,159,862	8,192,482	6,635,985	6,635,985
Voc & Appl Sec Lic (Perkins)	189,256	-	201,893	201,893	201,893
Title II	1,354,342	883,866	1,184,745	929,637	929,637
Title III	1,058,058	620,855	854,206	484,183	484,183
Title IV - 21st Century Comm Learning Center	-	2,259,875	2,309,878	2,259,875	2,259,875
Other Federal Income	1,056,140	230,330	82,097	60,000	60,000
TOTAL FEDERAL	\$ 12,162,118	\$ 11,592,850	\$ 14,811,212	\$ 11,755,061	\$ 11,755,061
OTHER STATE:					
Tier III	\$ 11,961,887	\$ 9,893,839	\$ 154,865	\$ -	\$ -
Class Size Reduction K-3 (20-1)	3,751,713	3,751,713	-	-	-
Mandated Costs	539,738	861,206	657,181	655,181	655,181
Lottery	3,270,360	3,121,152	3,328,765	3,195,347	3,195,347
Other State Apport - Prior Year	696	-	6,397	-	-
Prop 98 Mental Health Apportionment	15,350	-	-	-	-
After School Ed & Safety Grant	1,750,771	1,780,312	1,780,312	1,780,312	1,780,312
Ag Voc Incentive Grants	29,599	27,346	37,141	25,099	25,099
Economic Impact Aid/LEP	4,249,472	4,249,735	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	292,039	-	-
Transportation Home-to-School	2,749,419	2,749,419	-	-	-
Transportation - Special Ed	41,023	41,023	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	895,957	662,400	662,400	662,400	662,400
Common Core Standards Implementation	-	-	3,885,211	-	-
All Other State Income	81,183	40,000	40,000	40,000	40,000
TOTAL OTHER STATE	\$ 29,337,168	\$ 27,178,145	\$ 10,844,311	\$ 6,358,339	\$ 6,358,339
OTHER LOCAL:					
Special Education Interagency	\$ 3,559,184	\$ 3,619,989	\$ 3,795,419	\$ 3,795,419	\$ 3,795,419
Sales, Leases, and Rentals	43,040	12,500	58,292	32,000	32,000
Interest	174,717	140,000	140,000	140,000	140,000
Transportation Fees from Individuals	89,065	95,700	-	-	-
Interagency Services Between LEA's	1,155,983	968,696	1,024,149	911,865	911,865
All Other Local Income	1,109,425	316,192	1,582,888	415,161	415,161
TOTAL OTHER LOCAL	\$ 6,131,412	\$ 5,153,077	\$ 6,600,748	\$ 5,294,445	\$ 5,294,445
TOTAL REVENUES:	\$ 144,848,391	\$ 141,802,130	\$ 160,779,265	\$ 171,432,782	\$ 171,432,782
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 17,421	\$ 18,935	\$ 18,935	\$ 20,000	\$ 20,000
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ (4,079,959)	\$ (13,633,150)	\$ (13,633,150)
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF, SP Reserve FN11, FN14	(1,260,231)	(1,260,231)	(1,260,231)	(1,860,231)	(1,860,231)
Interfund Trnsfers Out	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (1,260,231)	\$ (5,340,190)	\$ (15,493,381)	\$ (15,493,381)
SOURCES	\$ 13,150	\$ -	\$ 66,974	\$ -	\$ -
USES	(4,525)	(9,335)	(9,335)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,234,185)	\$ (1,250,631)	\$ (5,263,616)	\$ (15,478,381)	\$ (15,478,381)

**GENERAL FUND - FUND 01
2014-15 ADOPTED BUDGET**

UNRESTRICTED

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Current Budget 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
LCFF/Revenue Limit	\$ 95,919,479	\$ 96,559,142	\$ 128,522,994	\$ 148,024,937	\$ 148,024,937
Federal	\$ 11,191	-	\$ 21,645	-	-
Other State	\$ 18,951,613	17,071,029	\$ 3,469,663	3,276,038	3,276,038
Other Local	\$ 1,242,748	543,302	\$ 1,027,285	904,825	904,825
TOTAL REVENUES	\$ 116,125,031	\$ 114,173,473	\$ 133,041,587	\$ 152,205,800	\$ 152,205,800
EXPENDITURES:					
Certificated Salaries	\$ 53,826,573	\$ 56,266,914	\$ 59,019,826	\$ 65,132,253	\$ 65,132,253
Classified Salaries	10,968,986	10,655,055	14,998,679	16,284,580	16,284,580
Employee Benefits	26,158,285	25,892,407	29,840,936	34,016,564	34,016,564
Books and Supplies	2,492,635	4,230,463	7,544,085	6,022,006	6,022,006
Services/Other Operating	6,910,517	7,311,653	7,854,824	8,521,311	8,521,311
Capital Outlay	395,993	461,000	257,250	748,000	748,000
Other Outgoing	990,436	734,776	821,799	820,776	820,776
Direct Support/Indirect Costs	(1,366,676)	(1,488,365)	(1,377,918)	(1,266,201)	(1,266,201)
TOTAL EXPENDITURES	\$ 100,376,749	\$ 104,063,903	\$ 118,959,481	\$ 130,279,289	\$ 130,279,289
EXCESS (DEFICIENCY)	\$ 15,748,282	\$ 10,109,570	\$ 14,082,106	\$ 21,926,511	\$ 21,926,511
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fn 25	\$ 17,421	\$ 18,935	\$ 18,935	\$ 20,000	\$ 20,000
Interfund Tmsfrs Out - FN11, FN14	(1,260,231)	(1,260,231)	(1,260,231)	(600,000)	(600,000)
Other Sources/Uses	(4,525)	(9,335)	(9,335)	(5,000)	(5,000)
Contributions to Restricted Programs	(10,776,691)	(10,924,986)	(10,651,109)	(13,216,148)	(13,216,148)
Interfund Tmsfrs Out - FN40, FN41	-	-	(4,079,959)	(13,633,150)	(13,633,150)
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (12,024,027)	\$ (12,175,617)	\$ (15,981,699)	\$ (27,434,298)	\$ (27,434,298)
NET INCREASE IN FUND BALANCE	\$ 3,724,255	\$ (2,066,047)	\$ (1,899,593)	\$ (5,507,787)	\$ (5,507,787)
BEGINNING FUND BALANCE, JULY 1	\$ 36,870,180	\$ 36,433,393	\$ 40,594,435	\$ 39,082,935	\$ 39,082,935
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	388,092	-	-
Restated Fund Balance July 1	\$ 36,870,180	\$ 36,433,393	\$ 40,982,528	\$ 39,082,935	\$ 39,082,935
ENDING BALANCE, JUNE 30	\$ 40,594,435	\$ 34,367,346	\$ 39,082,935	\$ 33,575,148	\$ 33,575,148
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	334,086	261,797	696,931	696,931	696,931
Restricted - Grant-Def at Year-End	-	-	-	-	-
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
Committed:					
Assigned: - Carryover, Other	762,045	63,824	205,869	185,869	185,869
- Equipment Replacement (Prev FN17)	1,235,067	924,724	912,410	-	-
- Technology Infrastructure (Tier III)	2,340,114	-	2,340,114	2,340,114	2,340,114
- Textbooks (Tier III & Lottery)	2,827,288	2,817,999	2,299,233	2,299,233	2,299,233
- G.A.S.B. 16 Va Accrual	786,504	924,177	530,477	530,477	530,477
	-	-	-	-	-

GENERAL FUND - FUND 01
2014-15 ADOPTED BUDGET

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Current Budget 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
UNRESTRICTED					
LCFF/REVENUE LIMIT:	\$ 95,919,479	\$ 96,559,142	\$ 128,522,994	\$ 148,024,937	\$ 148,024,937
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed IDEA LA Part B	-	-	-	-	-
Migrant Ed Program	-	-	-	-	-
Safe & Supportive Schools	-	-	-	-	-
Title I	-	-	-	-	-
Federal Fiscal Stabilization Fund	-	-	-	-	-
Title II	-	-	-	-	-
Title III	-	-	-	-	-
Title IV - 21st Century Comm Learning Center	-	-	-	-	-
Other Federal Income	11,191	-	21,645	-	-
TOTAL FEDERAL	\$ 11,191	\$ -	\$ 21,645	\$ -	\$ -
OTHER STATE:					
Tier III FLEX SBX3 4	\$ 11,961,887	\$ 9,893,839	\$ 154,865	\$ -	\$ -
Class Size Reduction K-3 (20-1)	3,751,713	3,751,713	-	-	-
Mandated Costs	539,738	861,206	657,181	655,181	655,181
Lottery	2,617,092	2,524,271	2,617,617	2,580,857	2,580,857
Other State Apport - Prior Year	-	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-	-
Economic Impact Aid/LEP	-	-	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-	-
Common Core Standards Implementation	-	-	-	-	-
All Other State Income	81,183	40,000	40,000	40,000	40,000
TOTAL OTHER STATE	\$ 18,951,613	\$ 17,071,029	\$ 3,469,663	\$ 3,276,038	\$ 3,276,038
OTHER LOCAL:					
Special Education Interagency	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	43,040	12,500	58,292	32,000	32,000
Interest	174,717	140,000	140,000	140,000	140,000
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	121,622	74,610	282,076	317,664	317,664
All Other Local Income	903,370	316,192	546,917	415,161	415,161
TOTAL OTHER LOCAL	\$ 1,242,748	\$ 543,302	\$ 1,027,285	\$ 904,825	\$ 904,825
TOTAL REVENUES:	\$ 116,125,031	\$ 114,173,473	\$ 133,041,587	\$ 152,205,800	\$ 152,205,800
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 17,421	\$ 18,935	\$ 18,935	\$ 20,000	\$ 20,000
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ (4,079,959)	\$ (13,633,150)	\$ (13,633,150)
Fr all Funds to SSBF Fund	-	-	-	-	-
Fr GF to FN11, FN14	(1,260,231)	(1,260,231)	(1,260,231)	(600,000)	(600,000)
Interfund Tmsfrs Out	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (1,260,231)	\$ (5,340,190)	\$ (14,233,150)	\$ (14,233,150)
SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
USES	(4,525)	(9,335)	(9,335)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	(10,776,691)	(10,924,986)	(10,651,109)	(13,216,148)	(13,216,148)
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (12,024,027)	\$ (12,175,617)	\$ (15,981,699)	\$ (27,434,298)	\$ (27,434,298)

GENERAL FUND - FUND 01
2014-15 ADOPTED BUDGET

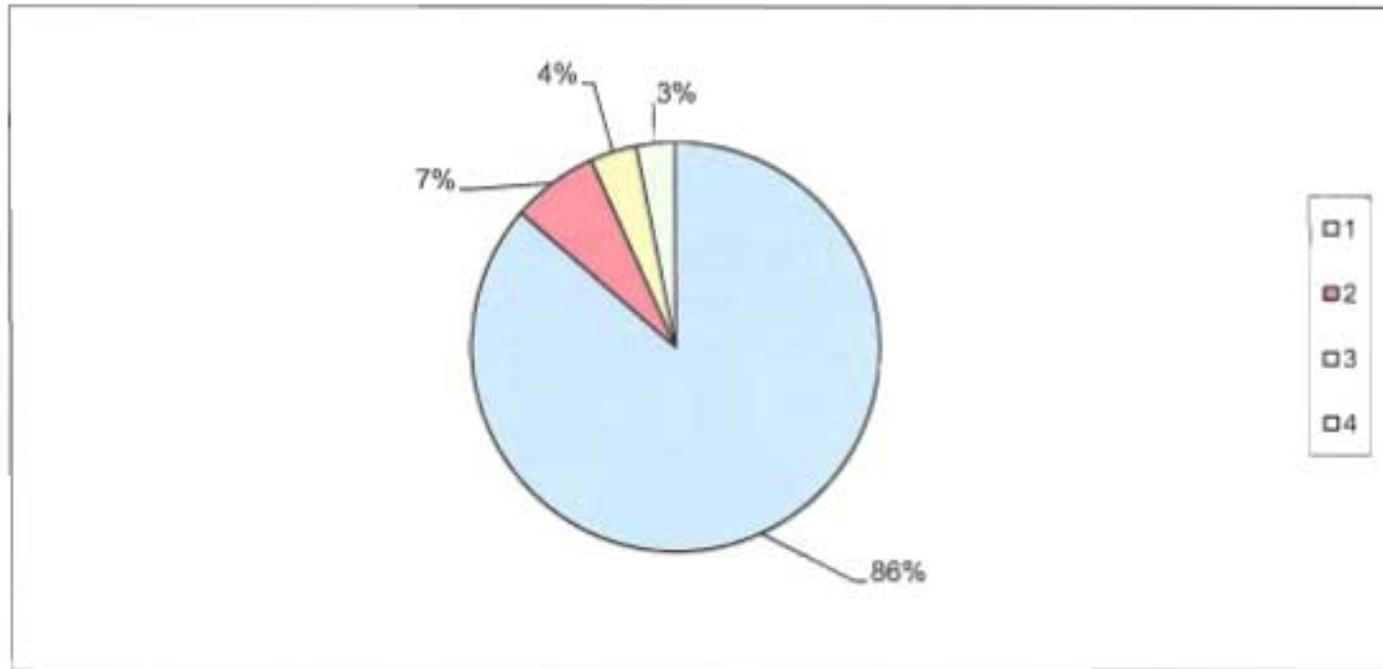
RESTRICTED

	2012-13 Actuals 6/30/2013	2013-14 Adopted Budget	2013-14 Current Budget 4/30/2014		2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:						
LCFF/Revenue Limit	\$ 1,298,214	\$ 1,318,916	\$ -		\$ -	\$ -
Federal	12,150,928	11,592,850	14,789,567		11,755,061	11,755,061
Other State	10,385,555	10,107,116	7,374,648		3,082,301	3,082,301
Other Local	4,888,663	4,609,775	5,573,463		4,389,620	4,389,620
TOTAL REVENUES	\$ 28,723,360	\$ 27,628,657	\$ 27,737,678		\$ 19,226,982	\$ 19,226,982
EXPENDITURES:						
Certificated Salaries	\$ 13,028,114	\$ 12,641,220	\$ 10,943,917		\$ 9,900,857	\$ 10,005,181
Classified Salaries	6,738,397	6,728,590	4,018,057		4,020,449	4,020,449
Employee Benefits	8,874,551	8,605,191	6,232,208		6,413,703	6,429,379
Books and Supplies	6,102,386	7,351,861	10,787,886		7,495,831	4,996,343
Services/Other Operating	3,721,803	1,677,876	6,017,072		1,999,760	4,379,248
Capital Outlay	746,389	-	198,637		30,461	30,461
Other Outgoing	695,658	652,927	631,173		611,087	611,087
Direct Support/Indirect Costs	835,297	895,978	769,009		710,751	710,751
TOTAL EXPENDITURES	\$ 40,742,594	\$ 38,553,643	\$ 39,597,959		\$ 31,182,899	\$ 31,182,899
EXCESS (DEFICIENCY)	\$ (12,019,234)	\$ (10,924,986)	\$ (11,860,281)		\$ (11,955,917)	\$ (11,955,917)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - FN25	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund Transfers Out - FN14	-	-	-		(1,260,231)	(1,260,231)
Other Sources/Uses	13,150	-	66,974		-	-
Contributions to Restricted Programs	10,776,691	10,924,986	10,651,109		13,216,148	13,216,148
Transfers of Restricted Balances	-	-	-		-	-
Flexibility Transfers	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ 10,789,842	\$ 10,924,986	\$ 10,718,083		\$ 11,955,917	\$ 11,955,917
NET INCREASE IN FUND BALANCE	\$ (1,229,393)	\$ -	\$ (1,142,198)		\$ -	\$ -
BEGINNING FUND BALANCE, JULY 1						
	\$ 2,759,683	\$ 268,328	\$ 1,530,290		\$ 0	\$ -
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	(388,092)		-	-
Restated Fund Balance	\$ 2,759,683	\$ 268,328	\$ 1,142,198		\$ 0	\$ -
ENDING BALANCE, JUNE 30	\$ 1,530,290	\$ 268,328	\$ 0		\$ 0	\$ -
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable: Stores, Rev Cash, Prepd Exp	388,092	268,328	-		-	-
Restricted - Grant-Def at Year-End	0	-	0		0	-
- Carryover, Entitlements	1,047,039	-	-		-	-
- Carryover, Other Local Projects	95,159	-	-		-	-
Committed:						
Assigned: - Carryover, Other	-	-	-		-	-
- Carryover, Tier III	-	-	-		-	-
- Equipment Rplcmnt (Prev FN17)	-	-	-		-	-
- Textbooks	-	-	-		-	-
- G.A.S.B. 16 Va Accrual	-	-	-		-	-
	-	-	-		-	-

GENERAL FUND - FUND 01
2014-15 ADOPTED BUDGET

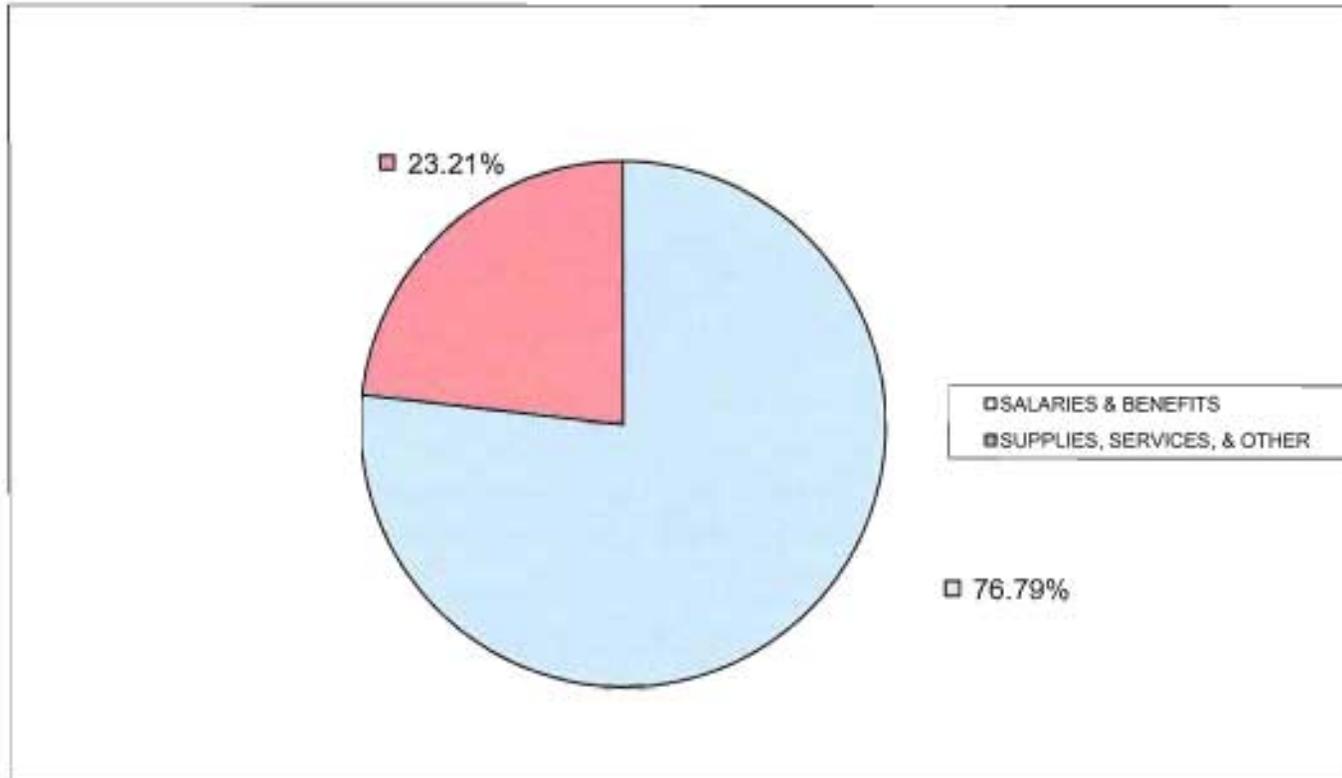
	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Current Budget 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
RESTRICTED					
LCFF/REVENUE LIMIT:	\$ 1,298,214	\$ 1,318,916	\$ -	\$ -	\$ -
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,269,932	\$ 1,145,562	\$ 1,183,488	\$ 1,183,488	\$ 1,183,488
Special Ed IDEA LA Part B	2,915	-	-	-	-
Migrant Ed Program	-	-	265,503	-	-
Safe & Supportive Schools	-	292,500	536,920	-	-
Title I - Basic Grant Low Income/Neglect	7,231,476	6,159,862	8,192,482	6,635,985	6,635,985
Voc & Appl Sec Lic (Perkins)	189,256	-	201,893	201,893	201,893
Title II - Part A & Part D	1,354,342	883,866	1,184,745	929,637	929,637
Title III	1,058,058	620,855	854,206	484,183	484,183
Title IV - 21st Century Comm Learning Center	-	2,259,875	2,309,878	2,259,875	2,259,875
Other Federal Income	1,044,949	230,330	60,452	60,000	60,000
TOTAL FEDERAL	\$ 12,150,928	\$ 11,592,850	\$ 14,789,567	\$ 11,755,061	\$ 11,755,061
OTHER STATE:					
Tier III	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Mandated Costs	-	-	-	-	-
Lottery	653,268	596,881	711,148	614,490	614,490
Other State Apport - Prior Year	696	-	6,397	-	-
Prop 98 Mental Health Apportionment	15,350	-	-	-	-
After School Ed & Safety Grant	1,750,771	1,780,312	1,780,312	1,780,312	1,780,312
Ag Voc Incentive Grants	29,599	27,346	37,141	25,099	25,099
Economic Impact Aid/LEP	4,249,472	4,249,735	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	292,039	-	-
Transportation Home-to-School	2,749,419	2,749,419	-	-	-
Transportation - Special Ed	41,023	41,023	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	895,957	662,400	662,400	662,400	662,400
Common Core Standards Implementation	-	-	3,885,211	-	-
All Other State Income	-	-	-	-	-
TOTAL OTHER STATE	\$ 10,385,555	\$ 10,107,116	\$ 7,374,648	\$ 3,082,301	\$ 3,082,301
OTHER LOCAL:					
Special Education Interagency	\$ 3,559,184	\$ 3,619,989	\$ 3,795,419	\$ 3,795,419	\$ 3,795,419
Sales, Leases, and Rentals	-	-	-	-	-
Interest	-	-	-	-	-
Transportation Fees from Individuals	89,065	95,700	-	-	-
Interagency Services Between LEA's	1,034,361	894,086	742,073	594,201	594,201
All Other Local Income	206,054	-	1,035,971	-	-
TOTAL OTHER LOCAL	\$ 4,888,663	\$ 4,609,775	\$ 5,573,463	\$ 4,389,620	\$ 4,389,620
TOTAL REVENUES:	\$ 28,723,360	\$ 27,628,657	\$ 27,737,678	\$ 19,226,982	\$ 19,226,982
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF to Def Maint FN14	-	-	-	(1,260,231)	(1,260,231)
Interfund Trnsfers Out	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ (1,260,231)	\$ (1,260,231)
SOURCES	\$ 13,150	\$ -	\$ 66,974	\$ -	\$ -
USES	-	-	-	-	-
CONTRIBUTIONS TO RESTR PRG	10,776,691	10,924,986	10,651,109	13,216,148	13,216,148
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 10,789,842	\$ 10,924,986	\$ 10,718,083	\$ 11,955,917	\$ 11,955,917

**Madera Unified School District
2014-15 Adopted Budget
Total General Fund Revenues by Funding Source**



(1)	(2)	(3)	(4)
LCFF/REVENUE LIMIT SOURCES 86%	FEDERAL REVENUE 7%	OTHER STATE REVENUE 4%	OTHER LOCAL REVENUE 3%
\$ 113,033,302 Principal Apportionment	\$ 1,183,488 Sp Ed-Entitlement (IDEA)	\$ - EIA Economic Impact Aid/Lea	\$ 140,000 Interest
\$ 17,621,341 EPA - Ed Protection Act	- Sp Ed ARRA IDEA Basic	- Transportation	911,865 Interagency Revenue
18,349,761 Property & Local Taxes	6,635,985 Title I (ESEA)	- Class Size Reduction	3,795,419 Trnk Appor It MCOE Sp Ed
- PERS Reduction	- NCLB ARRA American Recovery	2,580,857 Lottery	447,161 Sales/Other Local
(979,467) Charter Schools In-Lieu Taxes	- Education Jobs & Medicaid	655,181 Mandated Cost Reimb	20,000 Other Sources & Trnsts
- State Aid Prior Year	201,893 Voc & Applied Tech	614,490 Lottery - Instructional Materials	-
.	- Safe & Supportive Schools	1,780,312 After School Ed Grant	
.	929,637 Title II Part A	25,099 Ag Voc Incentive Grant	
.	2,259,875 Title IV Part B	662,400 Quality Education Invest	
.	484,183 Title III Part A (LEP)	.	
.	.	.	
.	60,000 Other Federal Revenues	40,000 Other State Revenues	-
<u>\$ 148,024,937</u> Total LCFF/Rev Limit	<u>\$ 11,755,061</u> Total Federal Revenue	<u>\$ 6,358,339</u> Total State Revenue	<u>\$ 5,314,445</u> Total Local Revenue
			<u>\$ 171,452,782</u> Total District Revenue

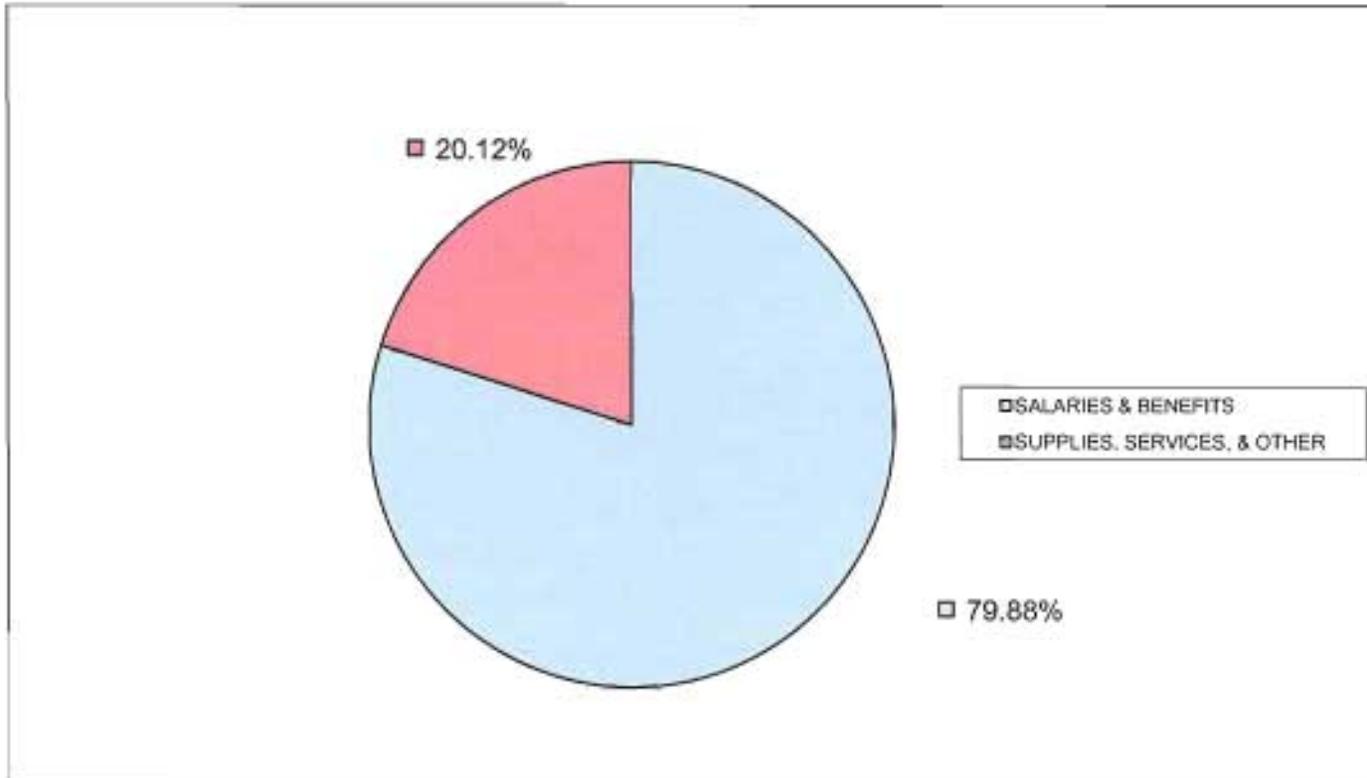
Madera Unified School District
 2014-15 Adopted Budget
 Total General Fund Expenditures by Object Code



(1)	
SALARIES & BENEFITS	
76.79%	
\$ 75,137,434	Certificated Salaries
20,305,029	Classified Salaries
40,445,943	Employee Benefits
-	
-	
\$ 135,888,406	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
23.21%	
\$ 11,018,349	Books & Supplies
12,900,559	Services/Other Operating
778,461	Capital Outlay
876,413	Other Outgoing, Direct/Indirect Costs
15,493,381	Interfund Transfers
5,000	Other Uses
\$ 41,072,163	Total
<hr/>	
\$ 176,960,569	Total District Expenses

Madera Unified School District
2014-15 Adopted Budget
Unrestricted General Fund Expenditures by Object Code



(1)	
SALARIES & BENEFITS	
79.88%	
\$ 65,132,253	Certificated Salaries
\$ 16,284,580	Classified Salaries
\$ 34,016,564	Employee Benefits
-	
-	
-	
\$ 115,433,397	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
20.12%	
\$ 6,022,006	Books & Supplies
\$ 8,521,311	Services/Other Operating
748,000	Capital Outlay
(445,425)	Other Outgoing, Direct/Indirect Costs
14,233,150	Interfund Transfers
5,000	Other Uses
\$ 29,084,042	Total
\$ 144,517,439	Total District Expenses

Madera Unified

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET

	COLA 1.570%						COLA 0.850%						COLA 2.120%						
	87.88%						87.88%						87.88%						
	2013-14						2014-15						2015-16						
Unduplicated as % of Enrollment	ADA		Base	Gr Span	Supp	Concen	2 yr average		Base	Gr Span	Supp	Concen	3 yr average		Base	Gr Span	Supp	Concen	TARGET
Grades K-3	6,492.69	6,952	723	1,349	1,262	66,783,809	6,492.69	7,011	729	1,360	1,272	67,342,181	6,492.69	7,160	745	1,389	1,299	68,777,065	
Grades 4-6	4,489.96	7,056		1,240	1,160	42,457,062	4,489.96	7,116		1,251	1,170	42,820,749	4,489.96	7,267		1,277	1,195	43,727,720	
Grades 7-8	2,774.69	7,266		1,277	1,194	27,017,157	2,774.69	7,328		1,288	1,205	27,250,230	2,774.69	7,483		1,315	1,230	27,824,591	
Grades 9-12	4,918.32	8,419	219	1,518	1,420	56,934,472	4,918.32	8,491	221	1,531	1,432	57,421,386	4,918.32	8,671	225	1,563	1,462	58,631,293	
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	18,675.66	138,386,573	5,771,327	25,335,478	23,699,123	193,192,500	18,675.66	138,565,188	5,820,120	25,550,747	23,898,490	194,834,546	18,675.66	142,525,957	5,943,676	28,268,076	34,402,959	198,960,670	
Targeted Instructional Improvement							423,649						423,649						
Transportation							2,790,442						2,790,442						
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							196,406,591						198,048,637						

CALCULATE ECONOMIC RECOVERY TARGET

	2013/14	2020/21	
Revenue Limit per ADA inflated to 2020/21	6,868.44	7,857.25	
Charter General Purpose BG/ADA inflated to 2020/21	-	-	
Categorical Base per ADA	1,306.55	1,306.55	
Total Economic Recovery Target per ADA	8,174.99	9,163.80	
Statewide 90 th percentile rate	14,500.00	14,500.00	
2020-21 LCFF Target rate per ADA	10,516.71	12,030.74	
ECONOMIC RECOVERY TARGET per ADA	-	-	
ECONOMIC RECOVERY TARGET x 2012-13 ADA	-	-	
ECONOMIC RECOVERY TARGET PAYMENT	1/8	-	2/8

CALCULATE LCFF FLOOR

	12-13 Rate	13-14 ADA	12-13 Rate	14-15 ADA	12-13 Rate	15-16 ADA
Current year Funded ADA times Base per ADA	5,223.90	18,675.66	5,223.90	18,675.66	5,223.90	18,675.66
Current year Funded ADA times Other RL per ADA	41.46	18,675.66	41.46	18,675.66	41.46	18,675.66
Necessary Small School Allowance at 12-13 rates	-	-	-	-	-	-
2012-13 Categoricals	-	-	-	-	-	-
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA	-	-	-	-	-	-
Less Fair Share Reduction	-	-	-	-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	-	-	-	-	9,064,484	28,566,427
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	119,458,510		128,522,994		148,024,937	

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2013/14	2014/15	2015/16
LOCAL CONTROL FUNDING FORMULA TARGET	196,406,591	198,048,637	202,174,761
LOCAL CONTROL FUNDING FORMULA FLOOR	119,458,510	128,522,994	148,024,937
Difference or GAP (LCFF Target less LCFF Floor, if positive)	76,948,081	69,525,643	54,149,824
Multiply difference by funding rate	11.78%	28.05%	33.95%
ECONOMIC RECOVERY PAYMENT	-	-	-
LCFF Entitlement before Minimum State Aid provision	128,522,994	148,024,937	166,408,802

CALCULATE STATE AID

LCFF Funding before Minimum State Aid	128,522,994	148,024,937	166,408,802
Less Property Taxes including RDA	(17,370,294)	(17,370,294)	(17,370,294)
LCFF state aid (before Min State Aid)	111,152,700	130,654,643	149,038,508

CALCULATE MINIMUM STATE AID

	2012/13	12-13 Rate	13-14 ADA	MIN STATE AID	12-13 Rate	14-15 ADA	MINIMUM STATE AID	12-13 Rate	15-16 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	98,220,643	5,265.36	18,675.66	98,334,073	5,265.36	18,675.66	98,334,073	5,265.36	18,675.66	98,334,073
2012-13 NSS Allowance	-	-	-	-	-	-	-	-	-	-
Less Current Year Property Taxes/in Lieu	(16,957,909)	-	-	(17,370,294)	-	-	(17,370,294)	-	-	(17,370,294)
Subtotal State Aid for Historical RL/Charter General BG	81,262,734	-	-	80,963,779	-	-	80,963,779	-	-	80,963,779
Categorical funding from 2012-13	21,124,437	-	-	21,124,437	-	-	21,124,437	-	-	21,124,437
Charter Categorical Block Grant adjusted for ADA	-	-	-	-	-	-	-	-	-	-
Minimum State Aid Prior to Offset	102,387,171	-	-	102,088,216	-	-	102,088,216	-	-	102,088,216
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)	-									
Local Control Funding Formula Floor plus Funded Gap	-									
Minimum State Aid plus Property Taxes Including RDA	-									
Offset	-									

Madera Unified

LOCAL CONTROL FUNDING FORMULA										
Minimum State Aid Prior to Offset										
Total Minimum State Aid with Offset										
TOTAL STATE AID			<u>111,152,700</u>			<u>130,654,643</u>			<u>149,038,508</u>	
Addition to LCFF due to Minimum State Aid provision										
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			128,522,994			148,024,937			166,408,802	
CHANGE OVER PRIOR YEAR	7.69%	9,176,843			15.17%	19,501,943		12.42%	18,383,865	
LCFF Entitlement PER ADA		6,398	6,882			7,926			8,910	
PER ADA CHANGE OVER PRIOR YEAR	7.57%	484			15.17%	1,044		12.41%	984	
LCFF SOURCES INCLUDING EXCESS TAXES										
	<u>2012-13</u>		<u>Increase</u>	<u>2013-14</u>		<u>Increase</u>	<u>2014-15</u>		<u>Increase</u>	<u>2015-16</u>
State Aid	102,388,242	8.56%	8,764,458	111,152,700	17.55%	19,501,943	130,654,643	14.07%	18,383,865	149,038,508
Property Taxes net of In-levy	16,957,909	2.43%	412,385	17,370,294	0.00%	-	17,370,294	0.00%	-	17,370,294
Charter In-levy Taxes	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
LCFF pre COE, Choice, Supp	119,346,151	7.69%	9,176,843	128,522,994	15.17%	19,501,943	148,024,937	12.42%	18,383,865	166,408,802

LCFF Calculator Universal Assumptions

Madera Unified

5/30/14

Summary of Funding

	2013-14	2014-15	2015-16	2016-17
Target	\$ 196,406,591	\$ 198,048,637	\$ 202,174,761	\$ 206,760,363
Floor	119,458,510	128,522,994	148,024,937	166,408,802
CY Gap Funding	9,064,484	19,501,943	18,383,865	8,744,183
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 128,522,994	\$ 148,024,937	\$ 166,408,802	\$ 175,152,985

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 60,255,163	\$ 93,531,359	\$ 113,033,302	\$ 131,417,167	\$ 140,161,350
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	21,124,437	-	-	-	-
8012 - EPA	21,008,642	17,621,341	17,621,341	17,621,341	17,621,341
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	16,957,909	17,370,294	17,370,294	17,370,294	17,370,294
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 119,346,151	\$ 128,522,994	\$ 148,024,937	\$ 166,408,802	\$ 175,152,985
<i>Excess Taxes</i>	\$ -	\$ 0	\$ 0	\$ (0)	\$ (0)
<i>EPA in excess to LCFF Funding</i>	\$ -	\$ (0)	\$ (0)	\$ 0	\$ 0

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

	2013-14	2014-15	2015-16	2016-17
Estimated Total LCFF Funding	128,522,994	\$ 148,024,937	\$ 166,408,802	\$ 175,152,985
Estimated Base Grant	N/A	\$ 127,275,230	\$ 134,470,730	\$ 138,244,755
Estimated Total of Supplemental and Concentration Grants	N/A	\$ 17,535,616	\$ 28,723,981	\$ 33,694,139
Proportional Increase or Improvement in Services	N/A	13.78%	21.36%	24.37%
Current year estimated supplemental and concentration grant funding in the LCAP year		\$ 17,535,616	\$ 28,723,981	\$ 33,694,139
Current year Minimum Proportionality Percentage (MPP)		13.78%	21.36%	24.37%

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

		2013-14	2014-15	2015-16**	2016-17**
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		49,449,237	50,491,035	51,659,643
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		5,093,961	17,535,616	28,723,981
	Prior Year EIA expenditures <i>2014-15 est exp (2013-14 exp) must >= 2012-13 EIA exp</i>	5,093,961 TRUE			
3.	Difference (1) less (2)		44,355,276	32,955,419	22,935,662
4.	Increase in Estimated Supplemental & Concentration Grant Funding <i>(3) * GAP funding rate</i>		12,441,655	11,188,365	4,970,158
	<i>GAP funding rate</i>		28.05%	33.95%	21.67%
5.	Estimated Supplemental and Concentration Grant Funding (2) plus (4) unless (3)<0 then (1)		17,535,616	28,723,981	33,694,139
6.	Base Funding <i>LCFF Phase-in Entitlement less (5)</i>		127,275,230	134,470,730	138,244,755
	<i>LCFF Phase-In Entitlement</i>		148,024,937	166,408,802	175,152,985
7/B.	Minimum Proportionality Percentage* (5) / (6)		13.78%	21.36%	24.37%
<p><small>*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage of Estimated Supplemental & Concentration Grant Funding, step 5. **Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.</small></p>					
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP					
			2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year		\$	17,535,616	\$ 28,723,981	\$ 33,694,139
Current year Minimum Proportionality Percentage (MPP)			13.78%	21.36%	24.37%



1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2013-2014	LEA: Madera Unified	Created Date: 02-13-2014
View: SNAPSHOT	School Type: ALL	
As Of: Fall - 10/2/2013	School: ALL	

Non-Charter School(s)											
Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster or Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Unduplicated FRPM/EL Eligible Count	COSS Foster Youth (3)	Unduplicated FRPM/EL/Foster Youth Total (4)
8107122	Alpha Elementary	729	667	8	8	293	669	283	690	0	690
8105951	Berenda Elementary	807	635	2	2	176	636	192	659	0	659
0110967	Cesar Chavez Elementary	802	770	5	53	362	770	438	781	0	781
6023949	Dixieland Elementary	278	246	3	14	75	246	117	254	0	254
0123620	Eastin-Arcola High	240	220	7	21	84	226	75	230	0	230
2039640	Furman (Duane E.) High (Independent Study Program)	164	108	1	3	45	115	10	118	0	118
6023964	George Washington Elementary	810	809	5	40	433	809	554	809	0	809
6023972	Howard Elementary	609	438	3	6	114	442	123	459	0	459
0109894	Jack G. Desmond Middle	824	739	18	21	257	740	167	747	0	747
6023980	James Madison Elementary	607	581	11	17	354	587	336	593	0	593
6023998	James Monroe Elementary	841	813	20	36	435	814	487	821	0	821
6024004	John Adams Elementary	828	611	4	5	183	613	133	618	0	618
0113050	John J. Pershing Elementary	862	797	15	14	304	805	402	814	0	814
6024012	La Vina Elementary	352	338	6	10	128	338	215	342	0	342
6112312	Lincoln Elementary	809	517	18	1	114	521	156	545	0	545
2035707	Madera High	2167	1527	25	61	424	1536	222	1552	0	1552
0110985	Melissa South High	2652	2281	27	130	741	2299	456	2319	0	2319
2065243	Madera Unified	0	0	0	0	0	0	0	0	0	0

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.



1.17 - FRPM/English Learner/Foster Youth - Count

School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster or Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Unduplicated FRPM/EL Eligible Count	CDSS Foster Youth (3)	Unduplicated FRPM/EL/Foster Youth Total (4)
6112973	Marin Luther King Jr. Middle	745	723	13	50	262	724	239	724	0	724
6024020	Midview Elementary	801	864	7	51	447	868	544	875	0	875
0123414	Mountain Vista Educational Center	19	0	0	0	0	0	5	5	0	5
0109702	Nahimato Elementary	839	776	7	22	342	780	433	792	0	792
0000001	NPS School Group for Madera Unified	0	0	0	0	0	0	0	0	0	0
0116970	Parkwood Elementary	883	827	18	62	335	828	394	839	0	839
6024046	Sierra Vista Elementary	764	748	15	72	418	750	546	758	0	758
6024053	Thomas Jefferson Middle	1061	849	19	30	289	855	177	866	0	866
TOTAL - Selected Schools		19573	16885	257	729	6615	16971	6704	17200	0	17200

Charter School(s)

Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster or Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Unduplicated FRPM/EL Eligible Count	CDSS Foster Youth (3)	Unduplicated FRPM/EL/Foster Youth Total (4)
TOTAL - Selected Schools		0	0	0	0	0	0	0	0	0	0
TOTAL LEA		19573	16885	257	729	6615	16971	6704	17200	0	17200

This report only includes students with Primary and Short Term enrollment in grade levels K through 12 only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records within a single LEA as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Foster/homeless counts based on Primary Residency categories: Temporary Shelters (189), replacements (118), Temporarily Deported (128), temporarily Unsheltered (136), Foster Family Home or Kinship Placement (216).

(2) For Funding, Eligible English Learners must be 'EL' on Fall 1 Census Day.

(3) CDSS Foster Youth count based on match of records from California Department of Social Services (CDSS).

(4) FRPM/EL/Foster Youth Total will always equal enrollment count for Juvenile Court schools.

Grade:	01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade, 10-Tenth Grade, 11-Eleventh Grade, 12-Twelfth Grade,K05-Kindergarten,U01-Ungraded Elementary,U05-Ungraded Secondary	Ethnicity/Race:	ALL	Gender:	ALL
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Summary: 2014-15 Enrollment and Staffing Projections

School Site	2013 CBEDS	2014 CBEDS	Change +/-	2013 Reg. Ed. Staff	2014 Reg. Ed. Staff	Change +/-	2013 Special Ed. Staff	2014 Special Ed. Staff	Change +/-	Extra Staff Needed TOTAL	Rooms Needed for 2014-15
Adams	828	796	-32	28.00	28.00	0.00	2.00	2.00	0.00	0.00	0
Alpha	729	785	56	27.00	28.00	1.00	3.00	3.00	0.00	1.00	0
Berenda	808	813	5	28.00	29.00	1.00	2.00	2.00	0.00	1.00	0
Chavez	802	832	30	28.00	29.00	1.00	2.00	3.00	1.00	2.00	0
Dixieland	279	292	13	11.00	12.00	1.00	1.00	1.00	0.00	1.00	0
Eastin-Arcola	0	276	276	0.00	11.00	11.00	0.00	1.00	1.00	12.00	0
Howard	611	529	-82	21.00	19.00	-2.00	2.00	2.00	0.00	-2.00	0
La Vina	353	275	-78	15.00	11.00	-4.00	1.00	1.00	0.00	-4.00	0
Lincoln	809	818	9	29.00	30.00	1.00	2.00	2.00	0.00	1.00	0
Madison	610	648	38	22.00	25.00	3.00	2.00	2.00	0.00	3.00	0
Millview	894	913	19	31.00	34.00	3.00	2.00	2.00	0.00	3.00	0
Monroe	841	828	-13	30.00	30.00	0.00	2.00	2.00	0.00	0.00	0
Nishimoto	841	848	7	31.00	31.00	0.00	2.00	2.00	0.00	0.00	0
Parkwood	885	754	-131	30.00	27.00	-3.00	1.00	2.00	1.00	-2.00	0
Pershing	863	837	-26	30.00	29.00	-1.00	5.00	6.00	1.00	0.00	0
Sierra Vista	764	813	49	29.00	31.00	2.00	1.50	1.50	0.00	2.00	0
Washington	813	806	-7	30.00	30.00	0.00	1.00	1.00	0.00	0.00	0
Elementary Totals	11730	11863	133	420.00	434.00	14.00	31.50	35.50	4.00	18.00	---
Desmond	827	833	6	28.60	30.60	2.00	5.00	6.00	1.00	3.00	0
Jefferson	1051	946	-105	36.20	34.40	-1.80	5.00	5.00	0.00	-1.80	0
King ¹	745	858	113	27.30	32.40	5.10	4.00	5.00	1.00	6.10	0
Middle School Totals	2623	2637	14	92.10	97.40	5.30	14.00	16.00	2.00	7.30	---
Madera High School ²	2173	2182	9	73.00	74.60	1.60	11.80	12.00	0.20	1.80	0
Madera South High School ³	2659	2769	110	89.40	92.80	3.40	14.10	13.30	-0.80	2.60	0
Furman High	165	165	0	7.00	6.60	-0.40	0.90	1.00	0.10	-0.30	0
Mountain Vista ⁴	246	194	-52	12.40	8.80	-3.60	2.00	2.00	0.00	-3.60	0
High School Totals	5243	5310	67	181.80	182.80	1.00	28.80	28.30	-0.50	0.50	---
Adult Transition Program	19	8	0	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0
Sherman Thomas	0	0	0	0.00	0.00	0.00	0.75	1.25	0.50	0.50	0
ETAA	0	0	0	0.00	0.00	0.00	0.25	0.25	0.00	0.00	0
Adult School	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Preschool ⁵	0	0	0	0.00	0.00	0.00	2.00	3.00	1.00	1.00	0
Adaptive PE	0	0	0	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0
Other Totals	19	8	-11	0.00	0.00	0.00	6.00	7.50	1.50	1.50	---
TOTAL	19615	19817	202	693.90	714.20	20.30	80.30	87.30	7.00	27.30	0

Projection assumes the following: TK-3 staffing at 25:1 and 4th-12th grades at 35:1; no 5/6 or 7/8 splits.

Projection assumes Transitional Kindergarten for Sep. thru Nov. birthdays for 2013-14 and 2014-15 enrollment years.

¹ Count does not include QEIA staffing for 2013-14 (MLK = 9.0); for 2014-15 (MLK = 4.0).

² Count does include 1 FTE at MHS for CAHSEE in 2013/14 and 2014/15.

³ Count does include 1 FTE for MSHS for CAHSEE in 2013/14 and 2014/15.

⁴ 2013 CBEDS Enrollment and Staff counts represent Eastin-Arcola numbers.

SPECIAL FUNDS INDEX

TITLE OF FUND	Fund Number	Page Number
Adult Education Fund	11	SF - 1
Child Development Fund	12	SF - 2
Cafeteria Fund (Child Nutrition)	13	SF - 3
Deferred Maintenance Fund	14	SF - 4
Building Fund	21	SF - 5
Capital Facilities/Developers Fees Fund	25	SF - 6
Redevelopment Agency Fund	27	SF - 7
County Schools Facilities Funds	35	SF - 8
Special Reserve - Capital Outlay	40	SF - 9
Special Reserve - Building Fund	41	SF - 10
C.O.P. Debt Service Fund	56	SF - 11
Foundation Trust - Scholarship Fund	73	SF - 12
Foundation Trust - Memorial Scholarship Fund	75	SF - 13

**ADULT EDUCATION - FUND 11
2014-15 Adopted Budget**

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14		2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	162,393	147,805	200,303		200,303	200,303
Other State	92,958	49,277	48,956		48,956	48,956
Other Local	255,000	224,680	317,238		295,135	295,135
TOTAL REVENUES	\$ 510,351	\$ 421,762	\$ 566,497		\$ 544,394	\$ 544,394
EXPENDITURES:						
Certificated Salaries	\$ 399,961	\$ 399,467	\$ 450,161		\$ 418,229	\$ 418,229
Classified Salaries	231,096	233,946	252,828		244,902	244,902
Employee Benefits	229,090	218,625	218,318		217,438	217,438
Books and Supplies	58,076	192,079	227,579		108,813	108,813
Services/Other Operating	78,032	115,095	171,901		145,826	145,826
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	9,576		-	-
Interprogram/Interfund Support	7,564	8,617	10,665		9,186	9,186
TOTAL EXPENDITURES	\$ 1,003,819	\$ 1,167,829	\$ 1,341,028		\$ 1,144,394	\$ 1,144,394
EXCESS (DEFICIENCY)	\$ (493,467)	\$ (746,067)	\$ (774,531)		\$ (600,000)	\$ (600,000)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In (Tier III)	\$ 600,000	\$ 600,000	\$ 600,000		\$ 600,000	\$ 600,000
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
Contributions to Restricted Programs	-	-	-		-	-
Transfers of Restricted Balances	-	-	-		-	-
Flexibility Transfers	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ 600,000	\$ 600,000	\$ 600,000		\$ 600,000	\$ 600,000
NET INCREASE IN FUND BALANCE	\$ 106,533	\$ (146,067)	\$ (174,531)		\$ -	\$ -
BEGINNING FUND BALANCE, JULY 1	\$ 652,284	\$ 443,003	\$ 758,816		\$ 584,285	\$ 584,285
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
RESTATED FUND BALANCE, JULY 1	\$ 652,284	\$ 443,003	\$ 758,816		\$ 584,285	\$ 584,285
ENDING BALANCE, JUNE 30	\$ 758,816	\$ 296,936	\$ 584,285		\$ 584,285	\$ 584,285
Nonspendable: Revolving Cash	\$ 2,000	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000
Restricted						
- Adult Secondary Ed	-	-	-		-	-
- Carryover	\$ 11,953	-	-		-	-
Assigned: C/O - other	\$ 14,485	-	-		-	-
Committed:						
Adult Education Program	\$ 730,378	\$ 294,936	\$ 582,285		582,285	582,285
G.A.S.B. 16 Va Accrual	-	-	-		-	-
Other Commitments						
Reserve for Economic Uncertainty - 3%	\$ -	\$ -	\$ -		\$ -	\$ -
Unassigned/Unappropriated Amount	\$ -	\$ -	\$ -		\$ -	\$ -

CHILD DEVELOPMENT - FUND 12
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	1,403,610	1,423,867	1,784,805	1,423,867	1,423,867
Other Local	104,292	91,551	191,219	110,530	110,530
TOTAL REVENUES	\$ 1,507,901	\$ 1,515,418	\$ 1,976,024	\$ 1,534,397	\$ 1,534,397
EXPENDITURES:					
Certificated Salaries	\$ 609,800	\$ 586,976	\$ 613,408	\$ 617,908	\$ 617,908
Classified Salaries	283,447	314,888	435,663	328,512	328,512
Employee Benefits	411,766	373,781	422,175	435,639	435,639
Books and Supplies	61,735	113,661	439,039	19,375	19,375
Services/Other Operating	29,464	19,930	40,723	36,049	36,049
Capital Outlay	9,280	-	-	-	-
Other Outgoing	33,735	33,735	33,735	33,735	33,735
Interprogram/Interfund Support	70,999	72,447	75,683	63,179	63,179
TOTAL EXPENDITURES	\$ 1,510,226	\$ 1,515,418	\$ 2,060,426	\$ 1,534,397	\$ 1,534,397
EXCESS (DEFICIENCY)	\$ (2,324)	\$ -	\$ (84,402)	\$ -	\$ -
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ 9,576	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ 9,576	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (2,324)	\$ -	\$ (74,826)	\$ -	\$ -
BEGINNING FUND BALANCE, JULY 1	\$ 77,151	\$ 0	\$ 74,826	\$ 0	\$ 0
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 77,151	\$ 0	\$ 74,826	\$ 0	\$ 0
ENDING BALANCE, JUNE 30	\$ 74,826	\$ 0	\$ 0	\$ 0	\$ 0
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
- Carryover	-	-	-	-	-
- Child Development Program	\$ 74,826	\$ -	\$ -	\$ -	\$ -
Assigned: C/O - other	-	-	-	-	-
Other Commitments	-	0	0	0	0
Unassigned/Unappropriated Amount	-	0	0	0	0

CAFETERIA - FUND 13
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14		2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	9,103,629	9,424,169	9,430,769		9,291,299	9,291,299
Other State	718,314	718,996	718,996		735,727	735,727
Other Local	873,516	942,884	942,884		838,782	838,782
TOTAL REVENUES	\$ 10,695,459	\$ 11,086,049	\$ 11,092,649		\$ 10,865,808	\$ 10,865,808
EXPENDITURES:						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	2,635,272	2,659,265	2,777,621		2,961,980	2,961,980
Employee Benefits	1,531,718	1,489,791	1,630,885		1,648,830	1,648,830
Books and Supplies	5,587,190	5,462,769	5,384,209		5,706,447	5,706,447
Services/Other Operating	398,636	394,580	433,522		441,868	441,868
Capital Outlay	432,360	100,000	175,000		150,000	150,000
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	452,815	511,323	522,561		483,085	483,085
TOTAL EXPENDITURES	\$ 11,037,991	\$ 10,617,728	\$ 10,923,798		\$ 11,392,210	\$ 11,392,210
EXCESS (DEFICIENCY)	\$ (342,532)	\$ 468,321	\$ 168,851		\$ (526,402)	\$ (526,402)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -		\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (342,532)	\$ 468,321	\$ 168,851		\$ (526,402)	\$ (526,402)
BEGINNING FUND BALANCE, JULY 1						
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
RESTATED FUND BALANCE, JULY 1	\$ 5,659,451	\$ 5,529,425	\$ 5,316,919		\$ 5,485,770	\$ 5,485,770
ENDING BALANCE, JUNE 30	\$ 5,316,919	\$ 5,997,746	\$ 5,485,770		\$ 4,959,368	\$ 4,959,368
Nonspendable: Revolving Cash, Stores						
Restricted	\$ 348,836	\$ 430,134	\$ 291,814		\$ 291,814	\$ 291,814
- Carryover	-	-	-		-	-
- Child Nutrition Program	4,879,369	5,487,247	5,139,071		4,612,669	4,612,669
- G.A.S.B. 16 Va Accrual	88,715	80,365	54,886		54,886	54,886
Other Commitments:						
Unassigned/Unappropriated Amount	-	-	-		-	-

DEFERRED MAINTENANCE - FUND 14
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,077	1,000	1,000	1,000	1,000
TOTAL REVENUES	\$ 1,077	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	20,041	-	5,468	-	-
Services/Other Operating	204,296	482,150	282,889	1,260,231	1,260,231
Capital Outlay	778,431	-	583,835	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,002,768	\$ 482,150	\$ 872,192	\$ 1,260,231	\$ 1,260,231
EXCESS (DEFICIENCY)	\$ (1,001,691)	\$ (481,150)	\$ (871,192)	\$ (1,259,231)	\$ (1,259,231)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ 660,231	\$ 660,231	\$ 660,231	\$ 1,260,231	\$ 1,260,231
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 660,231	\$ 660,231	\$ 660,231	\$ 1,260,231	\$ 1,260,231
NET INCREASE IN FUND BALANCE	\$ (341,460)	\$ 179,081	\$ (210,961)	\$ 1,000	\$ 1,000
BEGINNING FUND BALANCE, JULY 1	\$ 553,229	\$ 168,687	\$ 211,769	\$ 808	\$ 808
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 553,229	\$ 168,687	\$ 211,769	\$ 808	\$ 808
ENDING BALANCE, JUNE 30	\$ 211,769	\$ 347,768	\$ 808	\$ 1,808	\$ 1,808
Nonspendable: Revolving Cash					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
- Carryover	-	-	-	-	-
Committed: Deferred Maintenance	211,769	347,768	808	1,808	1,808
Assigned: G.A.S.B. 16 Va Accrual	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

BUILDING FUND/G.O. BOND PROCEEDS - FUND 21
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14		2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	-	-		-	-
Other Local	71,414	64,250	64,250		64,250	64,250
TOTAL REVENUES	\$ 71,414	\$ 64,250	\$ 64,250		\$ 64,250	\$ 64,250
EXPENDITURES:						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	-	-	-		-	-
Employee Benefits	-	-	-		-	-
Books and Supplies	-	-	-		-	-
Services/Other Operating	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	-	-	-		-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -		\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 71,414	\$ 64,250	\$ 64,250		\$ 64,250	\$ 64,250
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out - Fund 35	(70,909)	-	(15,069,750)		-	-
Other Sources/Uses	-	-	4,438,556		-	-
TOTAL FINANCING SOURCES/USES	\$ (70,909)	\$ -	\$ (10,631,194)		\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 505	\$ 64,250	\$ (10,566,944)		\$ 64,250	\$ 64,250
BEGINNING FUND BALANCE, JULY 1	\$ 13,669,152	\$ 3,031,299	\$ 13,669,657		\$ 3,102,713	\$ 3,102,713
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
RESTATED FUND BALANCE, JULY 1	\$ 13,669,152	\$ 3,031,299	\$ 13,669,657		\$ 3,102,713	\$ 3,102,713
ENDING BALANCE, JUNE 30	\$ 13,669,657	\$ 3,095,549	\$ 3,102,713		\$ 3,166,963	\$ 3,166,963
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -		\$ -	\$ -
Restricted						
- Carryover	-	-	-		-	-
- Restricted for New Construction	13,669,657	3,095,549	3,102,713		3,166,963	3,166,963
Assigned: G.A.S.B. 16 Va Accrual	-	-	-		-	-
Other Commitments						
Unassigned/Unappropriated Amount	-	-	-		-	-

CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,090,807	1,020,000	2,020,000	2,020,000	2,020,000
TOTAL REVENUES	\$ 1,090,807	\$ 1,020,000	\$ 2,020,000	\$ 2,020,000	\$ 2,020,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	74,945	71,184	88,930	113,782	113,782
Employee Benefits	36,684	34,813	40,035	52,349	52,349
Books and Supplies	42,440	-	25,809	-	-
Services/Other Operating	29,330	-	72,113	-	-
Capital Outlay	668,143	-	608,721	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 851,542	\$ 105,997	\$ 835,608	\$ 166,131	\$ 166,131
EXCESS (DEFICIENCY)	\$ 239,265	\$ 914,003	\$ 1,184,392	\$ 1,853,869	\$ 1,853,869
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 01, 56	(648,070)	(601,657)	(601,657)	(569,146)	(569,146)
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (648,070)	\$ (601,657)	\$ (601,657)	\$ (569,146)	\$ (569,146)
NET INCREASE IN FUND BALANCE	\$ (408,805)	\$ 312,346	\$ 582,735	\$ 1,284,723	\$ 1,284,723
BEGINNING FUND BALANCE, JULY 1	\$ 4,834,622	\$ 4,524,037	\$ 4,425,817	\$ 5,008,552	\$ 5,008,552
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 4,834,622	\$ 4,524,037	\$ 4,425,817	\$ 5,008,552	\$ 5,008,552
ENDING BALANCE, JUNE 30	\$ 4,425,817	\$ 4,836,383	\$ 5,008,552	\$ 6,293,275	\$ 6,293,275
Nonspendable:					
Revolving Cash	-	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
Assigned: New Construction	4,425,817	4,836,383	5,008,552	6,293,275	6,293,275
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

REDEVELOPMENT AGENCY - FUND 27
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	545,351	679,294	679,294	722,917	722,917
TOTAL REVENUES	\$ 545,351	\$ 679,294	\$ 679,294	\$ 722,917	\$ 722,917
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 545,351	\$ 679,294	\$ 679,294	\$ 722,917	\$ 722,917
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 56	(634,470)	(678,094)	(678,094)	(721,717)	(721,717)
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (634,470)	\$ (678,094)	\$ (678,094)	\$ (721,717)	\$ (721,717)
NET INCREASE IN FUND BALANCE	\$ (89,119)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
BEGINNING FUND BALANCE, JULY 1	\$ 389,030	\$ 390,220	\$ 299,911	\$ 301,111	\$ 301,111
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 389,030	\$ 390,220	\$ 299,911	\$ 301,111	\$ 301,111
ENDING BALANCE, JUNE 30	\$ 299,911	\$ 391,420	\$ 301,111	\$ 302,311	\$ 302,311
Nonspendable: Revolving Cash					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
- Carryover	-	-	-	-	-
-	-	-	-	-	-
Assigned: New Construction	299,911	391,420	301,111	302,311	302,311
Other Commitments	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

COUNTY SCHOOLS FACILITIES FUND - FUND 35
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	25,076	-	-
Other Local	22,332	20,000	20,000	20,000	20,000
TOTAL REVENUES	\$ 22,332	\$ 20,000	\$ 45,076	\$ 20,000	\$ 20,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	4,952	3,396	3,463	49,477	49,477
Employee Benefits	2,400	2,203	2,282	24,450	24,450
Books and Supplies	1,623	-	2,320	-	-
Services/Other Operating	23,236	-	107,948	-	-
Capital Outlay	137,302	-	17,957,556	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 169,512	\$ 5,599	\$ 18,073,569	\$ 73,927	\$ 73,927
EXCESS (DEFICIENCY)	\$ (147,180)	\$ 14,401	\$ (18,028,493)	\$ (53,927)	\$ (53,927)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fund 21	\$ 70,909	\$ -	\$ 15,069,750	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 70,909	\$ -	\$ 15,069,750	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (76,271)	\$ 14,401	\$ (2,958,743)	\$ (53,927)	\$ (53,927)
BEGINNING FUND BALANCE, JULY 1					
Adjustment of Prior Year Appropriations	\$ 3,904,469	\$ 865,620	\$ 3,828,198	\$ 869,455	\$ 869,455
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 3,904,469	\$ 865,620	\$ 3,828,198	\$ 869,455	\$ 869,455
ENDING BALANCE, JUNE 30	\$ 3,828,198	\$ 880,021	\$ 869,455	\$ 815,528	\$ 815,528
Nonspendable: Revolving Cash					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
- Carryover	2,759,747	-	-	-	-
-	-	-	-	-	-
Assigned: Building Projects	1,068,452	880,021	869,455	815,528	815,528
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

SPECIAL RESERVE-Capital Outlay - FUND 40
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	4,709	5,000	5,000	5,000	5,000
TOTAL REVENUES	\$ 4,709	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	1,279	-	-	-	-
Services/Other Operating	159,509	33,000	84,993	-	-
Capital Outlay	80,290	-	1,492,850	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 241,078	\$ 33,000	\$ 1,577,843	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ (236,369)	\$ (28,000)	\$ (1,572,843)	\$ 5,000	\$ 5,000
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ -	\$ -	\$ 4,079,959	\$ 1,363,315	\$ 1,363,315
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ 4,079,959	\$ 1,363,315	\$ 1,363,315
NET INCREASE IN FUND BALANCE	\$ (236,369)	\$ (28,000)	\$ 2,507,116	\$ 1,368,315	\$ 1,368,315
BEGINNING FUND BALANCE, JULY 1	\$ 997,514	\$ 732,785	\$ 761,145	\$ 3,268,261	\$ 3,268,261
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 997,514	\$ 732,785	\$ 761,145	\$ 3,268,261	\$ 3,268,261
ENDING BALANCE, JUNE 30	\$ 761,145	\$ 704,785	\$ 3,268,261	\$ 4,636,576	\$ 4,636,576
Nonspendable:					
Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
- Carryover	-	-	-	-	-
Assigned: Capital Outlay Projects	761,145	704,785	3,268,261	4,636,576	4,636,576
Building Projects	-	-	-	-	-
Other Commitments	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

SPECIAL RESERVE-BUILDING - FUND 41
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,425	1,500	1,500	1,500	1,500
TOTAL REVENUES	\$ 1,425	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 1,425	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ 12,269,835	\$ 12,269,835
Interfund Transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ 12,269,835	\$ 12,269,835
NET INCREASE IN FUND BALANCE	\$ 1,425	\$ 1,500	\$ 1,500	\$ 12,271,335	\$ 12,271,335
BEGINNING FUND BALANCE, JULY 1	\$ 272,189	\$ 273,689	\$ 273,614	\$ 275,114	\$ 275,114
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 272,189	\$ 273,689	\$ 273,614	\$ 275,114	\$ 275,114
ENDING BALANCE, JUNE 30	\$ 273,614	\$ 275,189	\$ 275,114	\$ 12,546,449	\$ 12,546,449
Nonspendable: Revolving Cash					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
- Carryover	-	-	-	-	-
Assigned: Capital Outlay Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Building Projects	273,614	275,189	275,114	12,546,449	12,546,449
Other Commitments	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

**C.O.P. DEBT SERVICE - FUND 56
2014-15 Adopted Budget**

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	2,533	2,500	2,500	2,500	2,500
TOTAL REVENUES	\$ 2,533	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	1,265,119	1,260,816	1,260,816	1,270,863	1,270,863
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,265,119	\$ 1,260,816	\$ 1,260,816	\$ 1,270,863	\$ 1,270,863
EXCESS (DEFICIENCY)	\$ (1,262,586)	\$ (1,258,316)	\$ (1,258,316)	\$ (1,268,363)	\$ (1,268,363)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fund 25, 27	\$ 1,265,119	\$ 1,260,816	\$ 1,260,816	\$ 1,270,863	\$ 1,270,863
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 1,265,119	\$ 1,260,816	\$ 1,260,816	\$ 1,270,863	\$ 1,270,863
NET INCREASE IN FUND BALANCE	\$ 2,533	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
BEGINNING FUND BALANCE, JULY 1	\$ 607,005	\$ 609,995	\$ 609,538	\$ 612,038	\$ 612,038
Adjustment of Prior Year Appropriations	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 607,005	\$ 609,995	\$ 609,538	\$ 612,038	\$ 612,038
ENDING BALANCE, JUNE 30	\$ 609,538	\$ 612,495	\$ 612,038	\$ 614,538	\$ 614,538
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	609,538	612,495	612,038	614,538	614,538
- Debt Service Payments					
Assigned: Debt Service	-	-	-	-	-
Other Commitments	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

FOUNDATION TRUST-SCHOLARSHIP - FUND 73
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	372	400	400	400	400
TOTAL REVENUES	\$ 372	\$ 400	\$ 400	\$ 400	\$ 400
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	9,000	-	29,098	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 9,000	\$ -	\$ 29,098	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ (8,628)	\$ 400	\$ (28,698)	\$ 400	\$ 400
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (8,628)	\$ 400	\$ (28,698)	\$ 400	\$ 400
BEGINNING FUND BALANCE, JULY 1	\$ 76,376	\$ 38,650	\$ 67,748	\$ 39,050	\$ 39,050
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 76,376	\$ 38,650	\$ 67,748	\$ 39,050	\$ 39,050
ENDING BALANCE, JUNE 30	\$ 67,748	\$ 39,050	\$ 39,050	\$ 39,450	\$ 39,450
COMPONENTS OF ENDING NET ASSETS					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Net Assets	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650
Unrestricted Net Assets	29,098	400	400	800	800
Lorraine Thompson	\$ 3,513	\$ 240	\$ 240	\$ 480	\$ 480
School of Science & Health	\$ 43	\$ -	\$ -	\$ -	\$ -
Cadenazzi Roberts Science	\$ 600	\$ 4	\$ 4	\$ 8	\$ 8
Berry - Robotics Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -
Madera Lions Club	\$ 24,941	\$ 156	\$ 156	\$ 312	\$ 312

FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75
2014-15 Adopted Budget

	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2014-15 Preliminary Budget	2014-15 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	12	15	15	15	15
TOTAL REVENUES	\$ 12	\$ 15	\$ 15	\$ 15	\$ 15
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 12	\$ 15	\$ 15	\$ 15	\$ 15
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 12	\$ 15	\$ 15	\$ 15	\$ 15
BEGINNING FUND BALANCE, JULY 1	\$ 2,309	\$ 2,324	\$ 2,321	\$ 2,336	\$ 2,336
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 2,309	\$ 2,324	\$ 2,321	\$ 2,336	\$ 2,336
ENDING BALANCE, JUNE 30	\$ 2,321	\$ 2,339	\$ 2,336	\$ 2,351	\$ 2,351
COMPONENTS OF ENDING NET ASSETS					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted - Net Assets	-	-	-	-	-
Memorial Scholarship Fund	\$ 2,321	\$ 2,339	\$ 2,336	\$ 2,351	\$ 2,351

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	128,522,994.00	0.00	128,522,994.00	148,024,937.00	0.00	148,024,937.00	15.2%
2) Federal Revenue		8100-8299	21,645.00	14,789,567.00	14,811,212.00	0.00	11,755,061.00	11,755,061.00	-20.6%
3) Other State Revenue		8300-8599	3,469,663.00	7,374,648.00	10,844,311.00	3,276,038.00	3,082,301.00	6,358,339.00	-41.4%
4) Other Local Revenue		8600-8799	1,027,285.00	5,573,463.00	6,600,748.00	904,825.00	4,389,620.00	5,294,445.00	-19.8%
5) TOTAL, REVENUES			133,041,587.00	27,737,678.00	160,779,265.00	152,205,800.00	19,226,982.00	171,432,782.00	6.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,019,826.00	10,943,917.00	69,963,743.00	65,132,253.00	10,005,181.00	75,137,434.00	7.4%
2) Classified Salaries		2000-2999	14,998,679.00	4,018,057.00	19,016,736.00	16,284,580.00	4,020,449.00	20,305,029.00	6.8%
3) Employee Benefits		3000-3999	29,840,936.00	6,232,208.00	36,073,144.00	34,016,564.00	6,429,379.00	40,445,943.00	12.1%
4) Books and Supplies		4000-4999	7,544,085.00	10,787,886.00	18,331,971.00	6,022,006.00	4,996,343.00	11,018,349.00	-39.9%
5) Services and Other Operating Expenditures		5000-5999	7,854,824.00	6,017,072.00	13,871,896.00	8,521,311.00	4,379,248.00	12,900,559.00	-7.0%
6) Capital Outlay		6000-6999	257,250.00	198,637.00	455,887.00	748,000.00	30,461.00	778,461.00	70.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	821,799.00	631,173.00	1,452,972.00	820,776.00	611,087.00	1,431,863.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,377,918.00)	769,009.00	(608,909.00)	(1,266,201.00)	710,751.00	(555,450.00)	-8.8%
9) TOTAL, EXPENDITURES			118,959,481.00	39,597,959.00	158,557,440.00	130,279,289.00	31,182,899.00	161,462,188.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,082,106.00	(11,860,281.00)	2,221,825.00	21,926,511.00	(11,955,917.00)	9,970,594.00	348.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,935.00	0.00	18,935.00	20,000.00	0.00	20,000.00	5.6%
b) Transfers Out		7600-7629	5,340,190.00	0.00	5,340,190.00	14,233,150.00	1,260,231.00	15,493,381.00	190.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	66,974.00	66,974.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	9,335.00	0.00	9,335.00	5,000.00	0.00	5,000.00	-46.4%
3) Contributions		8980-8999	(10,651,109.00)	10,651,109.00	0.00	(13,216,148.00)	13,216,148.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,981,699.00)	10,718,083.00	(5,263,616.00)	(27,434,298.00)	11,955,917.00	(15,478,381.00)	194.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,899,593.00)	(1,142,198.00)	(3,041,791.00)	(5,507,787.00)	0.00	(5,507,787.00)	81.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,594,435.20	1,530,290.46	42,124,725.66	39,082,935.43	(0.77)	39,082,934.66	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,594,435.20	1,530,290.46	42,124,725.66	39,082,935.43	(0.77)	39,082,934.66	-7.2%
d) Other Restatements		9795	388,093.23	(388,093.23)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,982,528.43	1,142,197.23	42,124,725.66	39,082,935.43	(0.77)	39,082,934.66	-7.2%
2) Ending Balance, June 30 (E + F1e)			39,082,935.43	(0.77)	39,082,934.66	33,575,148.43	(0.77)	33,575,147.66	-14.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	668,931.00	0.00	668,931.00	668,931.00	0.00	668,931.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	0.70	0.70	0.00	0.70	0.70	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,288,104.37	0.00	6,288,104.37	5,355,693.96	0.00	5,355,693.96	-14.8%
Technology Infrastructure - RS 0010	0000	9780				2,340,114.42		2,340,114.42	
Textbooks - RS 0010	0000	9780				1,073,253.00		1,073,253.00	
GASB 16 - Va Accrual	0000	9780				530,477.00		530,477.00	
Other - RS 0150 & 0510	0000	9780				185,869.00		185,869.00	
Textbooks - RS 1100	1100	9780				1,225,980.54		1,225,980.54	
Equipment Replacement - RS 0170	0000	9780	912,410.41		912,410.41				
Technology Infrastructure - RS 0010	0000	9780	2,340,114.42		2,340,114.42				
Textbooks - RS 0010	0000	9780	1,073,253.00		1,073,253.00				
GASB 16 - Va Accrual	0000	9780	530,477.00		530,477.00				
Other - RS 0150 & 0510	0000	9780	205,869.00		205,869.00				
Textbooks - RS 1100	1100	9780	1,225,980.54		1,225,980.54				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,917,209.00	0.00	4,917,209.00	5,308,817.00	0.00	5,308,817.00	8.0%
Unassigned/Unappropriated Amount		9790	27,180,691.06	(1.47)	27,180,689.59	22,213,706.47	(1.47)	22,213,705.00	-18.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,084,940.95	(2,277,437.51)	26,807,503.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	28,000.00	0.00	28,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	23,573,324.93	4,417,036.80	27,990,361.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	311,446.79	0.00	311,446.79				
6) Stores		9320	280,838.88	388,093.23	668,932.11				
7) Prepaid Expenditures		9330	25,247.10	0.00	25,247.10				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			53,303,798.65	2,527,692.52	55,831,491.17				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	9,319,003.93	950,074.28	10,269,078.21				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	359.52	0.00	359.52				
4) Current Loans		9640	3,390,000.00	0.00	3,390,000.00				
5) Unearned Revenue		9650	0.00	47,327.78	47,327.78				
6) TOTAL, LIABILITIES			12,709,363.45	997,402.06	13,706,765.51				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			40,594,435.20	1,530,290.46	42,124,725.66				

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	93,531,359.00	0.00	93,531,359.00	113,033,302.00	0.00	113,033,302.00	20.9%
Education Protection Account State Aid - Current Year		8012	17,621,341.00	0.00	17,621,341.00	17,621,341.00	0.00	17,621,341.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	287,227.00	0.00	287,227.00	280,216.00	0.00	280,216.00	-2.4%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	20,676,762.00	0.00	20,676,762.00	20,801,043.00	0.00	20,801,043.00	0.6%
Unsecured Roll Taxes		8042	742,778.00	0.00	742,778.00	742,778.00	0.00	742,778.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	147,568.00	0.00	147,568.00	36,696.00	0.00	36,696.00	-75.1%
Education Revenue Augmentation Fund (ERAF)		8045	(3,570,443.00)	0.00	(3,570,443.00)	(3,570,443.00)	0.00	(3,570,443.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	65,869.00	0.00	65,869.00	59,471.00	0.00	59,471.00	-9.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			129,502,461.00	0.00	129,502,461.00	149,004,404.00	0.00	149,004,404.00	15.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(979,467.00)	0.00	(979,467.00)	(979,467.00)	0.00	(979,467.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			128,522,994.00	0.00	128,522,994.00	148,024,937.00	0.00	148,024,937.00	15.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,183,488.00	1,183,488.00	0.00	1,183,488.00	1,183,488.00	0.0%
Special Education Discretionary Grants		8182	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	0.00	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	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	452.00	452.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	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		8,192,482.00	8,192,482.00		6,635,985.00	6,635,985.00	-19.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,184,745.00	1,184,745.00		929,637.00	929,637.00	-21.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		854,206.00	854,206.00		484,183.00	484,183.00	-43.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		2,575,381.00	2,575,381.00		2,259,875.00	2,259,875.00	-12.3%
Vocational and Applied Technology Education	3500-3699	8290		201,893.00	201,893.00		201,893.00	201,893.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		536,920.00	536,920.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	21,645.00	60,000.00	81,645.00	0.00	60,000.00	60,000.00	-26.5%
TOTAL, FEDERAL REVENUE			21,645.00	14,789,567.00	14,811,212.00	0.00	11,755,061.00	11,755,061.00	-20.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		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	0.0%
Prior Years	6500	8319		6,397.00	6,397.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	657,181.00	0.00	657,181.00	655,181.00	0.00	655,181.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	2,617,617.00	711,148.00	3,328,765.00	2,580,857.00	614,490.00	3,195,347.00	-4.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,780,312.00	1,780,312.00		1,780,312.00	1,780,312.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		292,039.00	292,039.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		662,400.00	662,400.00		662,400.00	662,400.00	0.0%
Common Core State Standards Implementation	7405	8590		3,885,211.00	3,885,211.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	194,865.00	37,141.00	232,006.00	40,000.00	25,099.00	65,099.00	-71.9%
TOTAL, OTHER STATE REVENUE			3,469,663.00	7,374,648.00	10,844,311.00	3,276,038.00	3,082,301.00	6,358,339.00	-41.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	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	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	23,944.00	0.00	23,944.00	2,000.00	0.00	2,000.00	-91.6%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	34,348.00	0.00	34,348.00	30,000.00	0.00	30,000.00	-12.7%
Interest		8660	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	282,076.00	742,073.00	1,024,149.00	317,664.00	594,201.00	911,865.00	-11.0%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	546,917.00	1,035,971.00	1,582,888.00	415,161.00	0.00	415,161.00	-73.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,795,419.00	3,795,419.00		3,795,419.00	3,795,419.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,027,285.00	5,573,463.00	6,600,748.00	904,825.00	4,389,620.00	5,294,445.00	-19.8%
TOTAL, REVENUES			133,041,587.00	27,737,678.00	160,779,265.00	152,205,800.00	19,226,982.00	171,432,782.00	6.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	48,559,551.00	7,443,789.00	56,003,340.00	51,465,033.00	7,163,829.00	58,628,862.00	4.7%
Certificated Pupil Support Salaries		1200	2,811,586.00	741,977.00	3,553,563.00	3,744,731.00	629,433.00	4,374,164.00	23.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,675,992.00	1,214,835.00	7,890,827.00	7,713,670.00	1,045,210.00	8,758,880.00	11.0%
Other Certificated Salaries		1900	972,697.00	1,543,316.00	2,516,013.00	2,208,819.00	1,166,709.00	3,375,528.00	34.2%
TOTAL, CERTIFICATED SALARIES			59,019,826.00	10,943,917.00	69,963,743.00	65,132,253.00	10,005,181.00	75,137,434.00	7.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	759,997.00	2,017,107.00	2,777,104.00	638,607.00	2,251,940.00	2,890,547.00	4.1%
Classified Support Salaries		2200	6,516,837.00	1,370,505.00	7,887,342.00	6,939,229.00	1,350,602.00	8,289,831.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	766,185.00	83,937.00	850,122.00	855,555.00	117,431.00	972,986.00	14.5%
Clerical, Technical and Office Salaries		2400	5,840,950.00	425,924.00	6,266,874.00	6,506,812.00	300,476.00	6,807,288.00	8.6%
Other Classified Salaries		2900	1,114,710.00	120,584.00	1,235,294.00	1,344,377.00	0.00	1,344,377.00	8.8%
TOTAL, CLASSIFIED SALARIES			14,998,679.00	4,018,057.00	19,016,736.00	16,284,580.00	4,020,449.00	20,305,029.00	6.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,766,507.00	864,199.00	5,630,706.00	6,122,897.00	926,049.00	7,048,946.00	25.2%
PERS		3201-3202	1,559,140.00	431,340.00	1,990,480.00	1,762,947.00	453,713.00	2,216,660.00	11.4%
OASDI/Medicare/Alternative		3301-3302	2,056,263.00	492,429.00	2,548,692.00	2,221,027.00	470,900.00	2,691,927.00	5.6%
Health and Welfare Benefits		3401-3402	17,241,871.00	3,813,322.00	21,055,193.00	20,100,611.00	3,991,810.00	24,092,421.00	14.4%
Unemployment Insurance		3501-3502	81,124.00	7,470.00	88,594.00	43,505.00	6,884.00	50,389.00	-43.1%
Workers' Compensation		3601-3602	1,344,636.00	272,157.00	1,616,793.00	1,482,576.00	255,265.00	1,737,841.00	7.5%
OPEB, Allocated		3701-3702	1,676,724.00	340,588.00	2,017,312.00	1,848,625.00	318,110.00	2,166,735.00	7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,114,671.00	10,703.00	1,125,374.00	434,376.00	6,648.00	441,024.00	-60.8%
TOTAL, EMPLOYEE BENEFITS			29,840,936.00	6,232,208.00	36,073,144.00	34,016,564.00	6,429,379.00	40,445,943.00	12.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,938,098.00	1,181,398.00	3,119,496.00	1,446,752.00	482,990.00	1,929,742.00	-38.1%
Books and Other Reference Materials		4200	93,937.00	228,391.00	322,328.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	4,484,876.00	8,269,743.00	12,754,619.00	4,196,601.00	4,488,353.00	8,684,954.00	-31.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,025,929.00	1,108,354.00	2,134,283.00	378,653.00	25,000.00	403,653.00	-81.1%
Food		4700	1,245.00	0.00	1,245.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,544,085.00	10,787,886.00	18,331,971.00	6,022,006.00	4,996,343.00	11,018,349.00	-39.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,702,270.00	3,702,270.00	0.00	3,521,048.00	3,521,048.00	-4.9%
Travel and Conferences		5200	315,872.00	181,193.00	497,065.00	257,313.00	9,261.00	266,574.00	-46.4%
Dues and Memberships		5300	39,868.00	12,867.00	52,735.00	33,518.00	500.00	34,018.00	-35.5%
Insurance		5400 - 5450	819,891.00	3,500.00	823,391.00	850,808.00	0.00	850,808.00	3.3%
Operations and Housekeeping Services		5500	2,989,942.00	88.00	2,990,030.00	3,030,808.00	0.00	3,030,808.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	849,801.00	239,152.00	1,088,953.00	1,155,377.00	265,500.00	1,420,877.00	30.5%
Transfers of Direct Costs		5710	(438,139.00)	438,139.00	0.00	(221,493.00)	221,493.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(79,524.00)	(42,885.00)	(122,409.00)	(80,387.00)	(21,739.00)	(102,126.00)	-16.6%
Professional/Consulting Services and Operating Expenditures		5800	3,141,085.00	1,448,199.00	4,589,284.00	3,273,252.00	383,185.00	3,656,437.00	-20.3%
Communications		5900	216,028.00	34,549.00	250,577.00	222,115.00	0.00	222,115.00	-11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,854,824.00	6,017,072.00	13,871,896.00	8,521,311.00	4,379,248.00	12,900,559.00	-7.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	354.00	354.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	5,026.00	5,026.00	0.00	13,525.00	13,525.00	169.1%
Buildings and Improvements of Buildings		6200	13,908.00	68,917.00	82,825.00	8,000.00	16,936.00	24,936.00	-69.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	63,168.00	24,340.00	87,508.00	40,000.00	0.00	40,000.00	-54.3%
Equipment Replacement		6500	180,174.00	100,000.00	280,174.00	700,000.00	0.00	700,000.00	149.8%
TOTAL, CAPITAL OUTLAY			257,250.00	198,637.00	455,887.00	748,000.00	30,461.00	778,461.00	70.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	21,023.00	0.00	21,023.00	20,000.00	0.00	20,000.00	-4.9%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	631,173.00	631,173.00	0.00	611,087.00	611,087.00	-3.2%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	209,953.00	0.00	209,953.00	183,809.00	0.00	183,809.00	-12.5%
Other Debt Service - Principal		7439	590,823.00	0.00	590,823.00	616,967.00	0.00	616,967.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			821,799.00	631,173.00	1,452,972.00	820,776.00	611,087.00	1,431,863.00	-1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(769,009.00)	769,009.00	0.00	(710,751.00)	710,751.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(608,909.00)	0.00	(608,909.00)	(555,450.00)	0.00	(555,450.00)	-8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,377,918.00)	769,009.00	(608,909.00)	(1,266,201.00)	710,751.00	(555,450.00)	-8.8%
TOTAL, EXPENDITURES			118,959,481.00	39,597,959.00	158,557,440.00	130,279,289.00	31,182,899.00	161,462,188.00	1.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,935.00	0.00	18,935.00	20,000.00	0.00	20,000.00	5.6%
(a) TOTAL, INTERFUND TRANSFERS IN			18,935.00	0.00	18,935.00	20,000.00	0.00	20,000.00	5.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,079,959.00	0.00	4,079,959.00	13,633,150.00	0.00	13,633,150.00	234.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,260,231.00	0.00	1,260,231.00	600,000.00	1,260,231.00	1,860,231.00	47.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,340,190.00	0.00	5,340,190.00	14,233,150.00	1,260,231.00	15,493,381.00	190.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	66,974.00	66,974.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			0.00	66,974.00	66,974.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	9,335.00	0.00	9,335.00	5,000.00	0.00	5,000.00	-46.4%
(d) TOTAL, USES			9,335.00	0.00	9,335.00	5,000.00	0.00	5,000.00	-46.4%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,651,109.00)	10,651,109.00	0.00	(13,216,148.00)	13,216,148.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,651,109.00)	10,651,109.00	0.00	(13,216,148.00)	13,216,148.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,981,699.00)	10,718,083.00	(5,263,616.00)	(27,434,298.00)	11,955,917.00	(15,478,381.00)	194.1%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	128,522,994.00	0.00	128,522,994.00	148,024,937.00	0.00	148,024,937.00	0.0%
2) Federal Revenue		8100-8299	21,645.00	14,789,567.00	14,811,212.00	0.00	11,755,061.00	11,755,061.00	0.0%
3) Other State Revenue		8300-8599	3,469,663.00	7,374,648.00	10,844,311.00	3,276,038.00	3,082,301.00	6,358,339.00	0.0%
4) Other Local Revenue		8600-8799	1,027,285.00	5,573,463.00	6,600,748.00	904,825.00	4,389,620.00	5,294,445.00	0.0%
5) TOTAL, REVENUES			133,041,587.00	27,737,678.00	160,779,265.00	152,205,800.00	19,226,982.00	171,432,782.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		73,176,328.00	27,653,130.00	100,829,458.00	75,755,969.00	21,762,733.00	97,518,702.00	-3.3%
2) Instruction - Related Services	2000-2999		14,213,901.00	5,806,624.00	20,020,525.00	17,388,369.00	3,910,506.00	21,298,875.00	6.4%
3) Pupil Services	3000-3999		10,551,399.00	1,229,654.00	11,781,053.00	12,528,875.00	970,896.00	13,499,771.00	14.6%
4) Ancillary Services	4000-4999		2,110,265.00	1,904.00	2,112,169.00	2,579,023.00	0.00	2,579,023.00	22.1%
5) Community Services	5000-5999		25,620.00	0.00	25,620.00	18,000.00	0.00	18,000.00	-29.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,163,013.00	771,257.00	7,934,270.00	8,803,791.00	711,751.00	9,515,542.00	19.9%
8) Plant Services	8000-8999		10,897,156.00	3,504,217.00	14,401,373.00	12,384,486.00	3,215,926.00	15,600,412.00	8.3%
9) Other Outgo	9000-9999	Except 7600-7699	821,799.00	631,173.00	1,452,972.00	820,776.00	611,087.00	1,431,863.00	-1.5%
10) TOTAL, EXPENDITURES			118,959,481.00	39,597,959.00	158,557,440.00	130,279,289.00	31,182,899.00	161,462,188.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,082,106.00	(11,860,281.00)	2,221,825.00	21,926,511.00	(11,955,917.00)	9,970,594.00	348.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,935.00	0.00	18,935.00	20,000.00	0.00	20,000.00	0.0%
b) Transfers Out		7600-7629	5,340,190.00	0.00	5,340,190.00	14,233,150.00	1,260,231.00	15,493,381.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	66,974.00	66,974.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	9,335.00	0.00	9,335.00	5,000.00	0.00	5,000.00	0.0%
3) Contributions		8980-8999	(10,651,109.00)	10,651,109.00	0.00	(13,216,148.00)	13,216,148.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,981,699.00)	10,718,083.00	(5,263,616.00)	(27,434,298.00)	11,955,917.00	(15,478,381.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,899,593.00)	(1,142,198.00)	(3,041,791.00)	(5,507,787.00)	0.00	(5,507,787.00)	81.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,594,435.20	1,530,290.46	42,124,725.66	39,082,935.43	(0.77)	39,082,934.66	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,594,435.20	1,530,290.46	42,124,725.66	39,082,935.43	(0.77)	39,082,934.66	-7.2%
d) Other Restatements		9795	388,093.23	(388,093.23)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,982,528.43	1,142,197.23	42,124,725.66	39,082,935.43	(0.77)	39,082,934.66	-7.2%
2) Ending Balance, June 30 (E + F1e)			39,082,935.43	(0.77)	39,082,934.66	33,575,148.43	(0.77)	33,575,147.66	-14.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	668,931.00	0.00	668,931.00	668,931.00	0.00	668,931.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.70	0.70	0.00	0.70	0.70	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,288,104.37	0.00	6,288,104.37	5,355,693.96	0.00	5,355,693.96	-14.8%
Technology Infrastructure - RS 0010	0000	9780				2,340,114.42		2,340,114.42	
Textbooks - RS 0010	0000	9780				1,073,253.00		1,073,253.00	
GASB 16 - Va Accrual	0000	9780				530,477.00		530,477.00	
Other - RS 0150 & 0510	0000	9780				185,869.00		185,869.00	
Textbooks - RS 1100	1100	9780				1,225,980.54		1,225,980.54	
Equipment Replacement - RS 0170	0000	9780	912,410.41		912,410.41				
Technology Infrastructure - RS 0010	0000	9780	2,340,114.42		2,340,114.42				
Textbooks - RS 0010	0000	9780	1,073,253.00		1,073,253.00				
GASB 16 - Va Accrual	0000	9780	530,477.00		530,477.00				
Other - RS 0150 & 0510	0000	9780	205,869.00		205,869.00				
Textbooks - RS 1100	1100	9780	1,225,980.54		1,225,980.54				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,917,209.00	0.00	4,917,209.00	5,308,817.00	0.00	5,308,817.00	8.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	27,180,691.06	(1.47)	27,180,689.59	22,213,706.47	(1.47)	22,213,705.00	-18.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,303.00	200,303.00	0.0%
3) Other State Revenue		8300-8599	48,956.00	48,956.00	0.0%
4) Other Local Revenue		8600-8799	317,238.00	295,135.00	-7.0%
5) TOTAL, REVENUES			566,497.00	544,394.00	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	450,161.00	418,229.00	-7.1%
2) Classified Salaries		2000-2999	252,828.00	244,902.00	-3.1%
3) Employee Benefits		3000-3999	218,318.00	217,438.00	-0.4%
4) Books and Supplies		4000-4999	227,579.00	108,813.00	-52.2%
5) Services and Other Operating Expenditures		5000-5999	171,901.00	145,826.00	-15.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,665.00	9,186.00	-13.9%
9) TOTAL, EXPENDITURES			1,331,452.00	1,144,394.00	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(764,955.00)	(600,000.00)	-21.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	9,576.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			590,424.00	600,000.00	1.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(174,531.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758,816.37	584,285.37	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758,816.37	584,285.37	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,816.37	584,285.37	-23.0%
2) Ending Balance, June 30 (E + F1e)			584,285.37	584,285.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	582,285.53	582,285.53	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.16)	(0.16)	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	634,858.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	139,837.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	291.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			776,987.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,854.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,316.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,170.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			758,816.37		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	13,514.00	13,514.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	186,789.00	186,789.00	0.0%
TOTAL, FEDERAL REVENUE			200,303.00	200,303.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	5,515.00	5,515.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	43,441.00	43,441.00	0.0%
TOTAL, OTHER STATE REVENUE			48,956.00	48,956.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	180,749.00	174,735.00	-3.3%
Interagency Services		8677	31,376.00	31,404.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	102,113.00	85,996.00	-15.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			317,238.00	295,135.00	-7.0%
TOTAL, REVENUES			566,497.00	544,394.00	-3.9%

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

Madera Unified
 Madera County

20 65243 000000
 Form 11

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	351,082.00	318,777.00	-9.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,079.00	99,452.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			450,161.00	418,229.00	-7.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,445.00	29,746.00	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	65,485.00	63,666.00	-2.8%
Clerical, Technical and Office Salaries		2400	146,436.00	143,186.00	-2.2%
Other Classified Salaries		2900	9,462.00	8,304.00	-12.2%
TOTAL, CLASSIFIED SALARIES			252,828.00	244,902.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	33,474.00	37,206.00	11.1%
PERS		3201-3202	29,653.00	26,700.00	-10.0%
OASDI/Medicare/Alternative		3301-3302	29,731.00	26,695.00	-10.2%
Health and Welfare Benefits		3401-3402	96,719.00	99,372.00	2.7%
Unemployment Insurance		3501-3502	348.00	331.00	-4.9%
Workers' Compensation		3601-3602	12,590.00	12,080.00	-4.1%
OPEB, Allocated		3701-3702	15,803.00	15,054.00	-4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			218,318.00	217,438.00	-0.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,085.00	0.00	-100.0%
Books and Other Reference Materials		4200	1,385.00	0.00	-100.0%
Materials and Supplies		4300	167,154.00	106,071.00	-36.5%
Noncapitalized Equipment		4400	55,955.00	2,742.00	-95.1%
TOTAL, BOOKS AND SUPPLIES			227,579.00	108,813.00	-52.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,063.00	1,375.00	-55.1%
Dues and Memberships		5300	1,606.00	1,606.00	0.0%
Insurance		5400-5450	2,512.00	2,512.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	25,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,741.00	5,200.00	-9.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,753.00	6,545.00	-3.1%
Professional/Consulting Services and Operating Expenditures		5800	125,076.00	101,438.00	-18.9%
Communications		5900	2,150.00	2,150.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			171,901.00	145,826.00	-15.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,665.00	9,186.00	-13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,665.00	9,186.00	-13.9%
TOTAL, EXPENDITURES			1,331,452.00	1,144,394.00	-14.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,576.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,576.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			590,424.00	600,000.00	1.6%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,303.00	200,303.00	0.0%
3) Other State Revenue		8300-8599	48,956.00	48,956.00	0.0%
4) Other Local Revenue		8600-8799	317,238.00	295,135.00	-7.0%
5) TOTAL, REVENUES			566,497.00	544,394.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		753,129.00	572,833.00	-23.9%
2) Instruction - Related Services	2000-2999		471,626.00	467,576.00	-0.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,665.00	9,186.00	-13.9%
8) Plant Services	8000-8999		96,032.00	94,799.00	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,331,452.00	1,144,394.00	-14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(764,955.00)	(600,000.00)	-21.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	9,576.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			590,424.00	600,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(174,531.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758,816.37	584,285.37	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758,816.37	584,285.37	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,816.37	584,285.37	-23.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	582,285.53	582,285.53	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.16)	(0.16)	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,784,805.00	1,423,867.00	-20.2%
4) Other Local Revenue		8600-8799	191,219.00	110,530.00	-42.2%
5) TOTAL, REVENUES			1,976,024.00	1,534,397.00	-22.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	613,408.00	617,908.00	0.7%
2) Classified Salaries		2000-2999	435,663.00	328,512.00	-24.6%
3) Employee Benefits		3000-3999	422,175.00	435,639.00	3.2%
4) Books and Supplies		4000-4999	439,039.00	19,375.00	-95.6%
5) Services and Other Operating Expenditures		5000-5999	40,723.00	36,049.00	-11.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,735.00	33,735.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,683.00	63,179.00	-16.5%
9) TOTAL, EXPENDITURES			2,060,426.00	1,534,397.00	-25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,402.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,576.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,576.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74,826.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,826.24	0.24	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,826.24	0.24	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,826.24	0.24	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.24	0.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	223,863.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	106,121.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	67.72		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			330,052.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,486.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	250,739.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			255,226.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			74,826.24		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,784,805.00	1,423,867.00	-20.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,784,805.00	1,423,867.00	-20.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	568.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	24,907.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	165,744.00	110,530.00	-33.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			191,219.00	110,530.00	-42.2%
TOTAL, REVENUES			1,976,024.00	1,534,397.00	-22.3%

July 1 Budget (Single Adoption)
 Child Development Fund
 Expenditures by Object

Madera Unified
 Madera County

20 65243 000000
 Form 12

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	509,100.00	511,585.00	0.5%
Certificated Pupil Support Salaries		1200	23,704.00	23,358.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	80,604.00	82,965.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			613,408.00	617,908.00	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	326,125.00	248,084.00	-23.9%
Classified Support Salaries		2200	16,901.00	16,900.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	48,505.00	28,556.00	-41.1%
Other Classified Salaries		2900	44,132.00	34,972.00	-20.8%
TOTAL, CLASSIFIED SALARIES			435,663.00	328,512.00	-24.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	36,554.00	47,720.00	30.5%
PERS		3201-3202	34,822.00	35,401.00	1.7%
OASDI/Medicare/Alternative		3301-3302	48,449.00	42,343.00	-12.6%
Health and Welfare Benefits		3401-3402	259,971.00	269,985.00	3.9%
Unemployment Insurance		3501-3502	495.00	473.00	-4.4%
Workers' Compensation		3601-3602	18,038.00	17,323.00	-4.0%
OPEB, Allocated		3701-3702	22,490.00	22,150.00	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,356.00	244.00	-82.0%
TOTAL, EMPLOYEE BENEFITS			422,175.00	435,639.00	3.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	13,476.00	11,000.00	-18.4%
Materials and Supplies		4300	399,833.00	(5,767.00)	-101.4%
Noncapitalized Equipment		4400	8,730.00	4,142.00	-52.6%
Food		4700	17,000.00	10,000.00	-41.2%
TOTAL, BOOKS AND SUPPLIES			439,039.00	19,375.00	-95.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,503.00	5,599.00	-46.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,200.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,778.00	9,200.00	-14.6%
Professional/Consulting Services and Operating Expenditures		5800	16,242.00	20,250.00	24.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,723.00	36,049.00	-11.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,735.00	33,735.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,735.00	33,735.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	75,683.00	63,179.00	-16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,683.00	63,179.00	-16.5%
TOTAL, EXPENDITURES			2,060,426.00	1,534,397.00	-25.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	9,576.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,576.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,576.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,784,805.00	1,423,867.00	-20.2%
4) Other Local Revenue		8600-8799	191,219.00	110,530.00	-42.2%
5) TOTAL, REVENUES			1,976,024.00	1,534,397.00	-22.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,617,436.00	1,143,050.00	-29.3%
2) Instruction - Related Services	2000-2999		251,296.00	221,195.00	-12.0%
3) Pupil Services	3000-3999		48,958.00	41,713.00	-14.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		75,683.00	63,179.00	-16.5%
8) Plant Services	8000-8999		33,318.00	31,525.00	-5.4%
9) Other Outgo	9000-9999	Except 7600-7699	33,735.00	33,735.00	0.0%
10) TOTAL, EXPENDITURES			2,060,426.00	1,534,397.00	-25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(84,402.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,576.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,576.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74,826.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,826.24	0.24	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,826.24	0.24	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,826.24	0.24	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.24	0.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,430,769.00	9,291,299.00	-1.5%
3) Other State Revenue		8300-8599	718,996.00	735,727.00	2.3%
4) Other Local Revenue		8600-8799	942,884.00	838,782.00	-11.0%
5) TOTAL, REVENUES			11,092,649.00	10,865,808.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,777,621.00	2,961,980.00	6.6%
3) Employee Benefits		3000-3999	1,630,885.00	1,648,830.00	1.1%
4) Books and Supplies		4000-4999	5,384,209.00	5,706,447.00	6.0%
5) Services and Other Operating Expenditures		5000-5999	433,522.00	441,868.00	1.9%
6) Capital Outlay		6000-6999	175,000.00	150,000.00	-14.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	522,561.00	483,085.00	-7.6%
9) TOTAL, EXPENDITURES			10,923,798.00	11,392,210.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,851.00	(526,402.00)	-411.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			168,851.00	(526,402.00)	-411.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,316,919.33	5,485,770.33	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,316,919.33	5,485,770.33	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,316,919.33	5,485,770.33	3.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	288,674.00	288,674.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,193,956.33	4,667,554.33	-10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,708,843.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	18,569.64		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,475,848.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,064.00		
6) Stores		9320	345,695.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,553,161.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	187,096.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	49,145.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			236,242.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,316,919.33		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,430,769.00	9,291,299.00	-1.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,430,769.00	9,291,299.00	-1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	718,996.00	735,727.00	2.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			718,996.00	735,727.00	2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	800,024.00	695,922.00	-13.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,681.00	19,681.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	123,179.00	123,179.00	0.0%
TOTAL, OTHER LOCAL REVENUE			942,884.00	838,782.00	-11.0%
TOTAL, REVENUES			11,092,649.00	10,865,808.00	-2.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,002,472.00	2,239,362.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	257,137.00	257,697.00	0.2%
Clerical, Technical and Office Salaries		2400	518,012.00	464,921.00	-10.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,777,621.00	2,961,980.00	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	258,949.00	252,848.00	-2.4%
OASDI/Medicare/Alternative		3301-3302	204,414.00	215,101.00	5.2%
Health and Welfare Benefits		3401-3402	1,049,638.00	1,054,423.00	0.5%
Unemployment Insurance		3501-3502	1,513.00	1,402.00	-7.3%
Workers' Compensation		3601-3602	48,740.00	51,228.00	5.1%
OPEB, Allocated		3701-3702	60,575.00	63,828.00	5.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,056.00	10,000.00	41.7%
TOTAL, EMPLOYEE BENEFITS			1,630,885.00	1,648,830.00	1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	390,257.00	381,580.00	-2.2%
Noncapitalized Equipment		4400	70,000.00	100,000.00	42.9%
Food		4700	4,923,952.00	5,224,867.00	6.1%
TOTAL, BOOKS AND SUPPLIES			5,384,209.00	5,706,447.00	6.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,353.00	26,817.00	-11.6%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	10,616.00	10,616.00	0.0%
Operations and Housekeeping Services		5500	72,691.00	101,766.00	40.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,939.00	117,731.00	8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	104,878.00	86,381.00	-17.6%
Professional/Consulting Services and Operating Expenditures		5800	81,350.00	85,368.00	4.9%
Communications		5900	24,095.00	12,589.00	-47.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			433,522.00	441,868.00	1.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	125,000.00	100,000.00	-20.0%
Equipment Replacement		6500	50,000.00	50,000.00	0.0%
TOTAL, CAPITAL OUTLAY			175,000.00	150,000.00	-14.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	522,561.00	483,085.00	-7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			522,561.00	483,085.00	-7.6%
TOTAL, EXPENDITURES			10,923,798.00	11,392,210.00	4.3%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,430,769.00	9,291,299.00	-1.5%
3) Other State Revenue		8300-8599	718,996.00	735,727.00	2.3%
4) Other Local Revenue		8600-8799	942,884.00	838,782.00	-11.0%
5) TOTAL, REVENUES			11,092,649.00	10,865,808.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,053,278.00	10,559,495.00	5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		522,561.00	483,085.00	-7.6%
8) Plant Services	8000-8999		347,959.00	349,630.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,923,798.00	11,392,210.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			168,851.00	(526,402.00)	-411.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			168,851.00	(526,402.00)	-411.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,316,919.33	5,485,770.33	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,316,919.33	5,485,770.33	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,316,919.33	5,485,770.33	3.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	288,674.00	288,674.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,193,956.33	4,667,554.33	-10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,468.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	282,889.00	1,260,231.00	345.5%
6) Capital Outlay		6000-6999	583,835.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			872,192.00	1,260,231.00	44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(871,192.00)	(1,259,231.00)	44.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,231.00	1,260,231.00	90.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			660,231.00	1,260,231.00	90.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(210,961.00)	1,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,769.15	808.15	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,769.15	808.15	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,769.15	808.15	-99.6%
2) Ending Balance, June 30 (E + F1e)			808.15	1,808.15	123.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	808.15	1,808.15	123.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	214,674.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			214,674.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,905.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,905.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			211,769.15		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,838.00	0.00	-100.0%
Noncapitalized Equipment		4400	3,630.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,468.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	190,515.00	1,260,231.00	561.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	92,374.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,889.00	1,260,231.00	345.5%
CAPITAL OUTLAY					
Land Improvements		6170	175,510.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	375,277.00	0.00	-100.0%
Equipment		6400	33,048.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			583,835.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			872,192.00	1,260,231.00	44.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	660,231.00	1,260,231.00	90.9%
(a) TOTAL, INTERFUND TRANSFERS IN			660,231.00	1,260,231.00	90.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			660,231.00	1,260,231.00	90.9%

July 1 Budget (Single Adoption)
 Deferred Maintenance Fund
 Expenditures by Function

Madera Unified
 Madera County

20 65243 0000000
 Form 14

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		872,192.00	1,260,231.00	44.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			872,192.00	1,260,231.00	44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(871,192.00)	(1,259,231.00)	44.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,231.00	1,260,231.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			660,231.00	1,260,231.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(210,961.00)	1,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,769.15	808.15	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,769.15	808.15	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,769.15	808.15	-99.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	808.15	1,808.15	123.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,250.00	64,250.00	0.0%
5) TOTAL, REVENUES			64,250.00	64,250.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,250.00	64,250.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,069,750.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,438,556.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,631,194.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,566,944.00)	64,250.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,669,657.20	3,102,713.20	-77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,669,657.20	3,102,713.20	-77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,657.20	3,102,713.20	-77.3%
2) Ending Balance, June 30 (E + F1e)			3,102,713.20	3,166,963.20	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,102,713.20	3,166,963.20	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,673,928.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,673,928.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,271.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,271.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,669,657.20		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	64,250.00	64,250.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,250.00	64,250.00	0.0%
TOTAL, REVENUES			64,250.00	64,250.00	0.0%

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

Madera Unified
 Madera County

20 65243 0000000
 Form 21

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	15,069,750.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,069,750.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	4,438,556.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			4,438,556.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,631,194.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,250.00	64,250.00	0.0%
5) TOTAL, REVENUES			64,250.00	64,250.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,250.00	64,250.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,069,750.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,438,556.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,631,194.00)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,566,944.00)	64,250.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,669,657.20	3,102,713.20	-77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,669,657.20	3,102,713.20	-77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,657.20	3,102,713.20	-77.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			3,102,713.20	3,166,963.20	2.1%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
			3,102,713.20	3,166,963.20	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,699,294.00	2,742,917.00	1.6%
5) TOTAL, REVENUES			2,699,294.00	2,742,917.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	88,930.00	113,782.00	27.9%
3) Employee Benefits		3000-3999	40,035.00	52,349.00	30.8%
4) Books and Supplies		4000-4999	25,809.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	72,113.00	0.00	-100.0%
6) Capital Outlay		6000-6999	608,721.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			835,608.00	166,131.00	-80.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,863,686.00	2,576,786.00	38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,279,751.00	1,290,863.00	0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,279,751.00)	(1,290,863.00)	0.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			583,935.00	1,285,923.00	120.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,725,728.01	5,309,663.01	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,728.01	5,309,663.01	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,728.01	5,309,663.01	12.4%
2) Ending Balance, June 30 (E + F1e)			5,309,663.01	6,595,586.01	24.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,008,551.77	6,293,274.77	25.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	301,111.24	302,311.24	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Madera Unified
 Madera County

20 65243 0000000
 Form 25

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,776,894.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,776,894.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	49,938.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,228.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			51,166.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,725,728.01		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	678,094.00	721,717.00	6.4%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,200.00	21,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,699,294.00	2,742,917.00	1.6%
TOTAL, REVENUES			2,699,294.00	2,742,917.00	1.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	15,582.00	30,452.00	95.4%
Classified Supervisors' and Administrators' Salaries		2300	49,079.00	59,580.00	21.4%
Clerical, Technical and Office Salaries		2400	24,269.00	23,750.00	-2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			88,930.00	113,782.00	27.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,029.00	13,225.00	31.9%
OASDI/Medicare/Alternative		3301-3302	6,601.00	8,422.00	27.6%
Health and Welfare Benefits		3401-3402	19,738.00	25,990.00	31.7%
Unemployment Insurance		3501-3502	44.00	56.00	27.3%
Workers' Compensation		3601-3602	1,613.00	2,072.00	28.5%
OPEB, Allocated		3701-3702	2,010.00	2,584.00	28.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,035.00	52,349.00	30.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,109.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,700.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,809.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,113.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,113.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,980.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	595,874.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,867.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			608,721.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			835,608.00	166,131.00	-80.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,279,751.00	1,290,863.00	0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,279,751.00	1,290,863.00	0.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,279,751.00)	(1,290,863.00)	0.9%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,699,294.00	2,742,917.00	1.6%
5) TOTAL, REVENUES			2,699,294.00	2,742,917.00	1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		149,785.00	143,971.00	-3.9%
8) Plant Services	8000-8999		685,823.00	22,160.00	-96.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			835,608.00	166,131.00	-80.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,863,686.00	2,576,786.00	38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,279,751.00	1,290,863.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,279,751.00)	(1,290,863.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			583,935.00	1,285,923.00	120.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,725,728.01	5,309,663.01	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,728.01	5,309,663.01	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,728.01	5,309,663.01	12.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			5,309,663.01	6,595,586.01	24.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	301,111.24	302,311.24	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,076.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			45,076.00	20,000.00	-55.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,463.00	49,477.00	1328.7%
3) Employee Benefits		3000-3999	2,282.00	24,450.00	971.4%
4) Books and Supplies		4000-4999	2,320.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	107,948.00	0.00	-100.0%
6) Capital Outlay		6000-6999	17,957,556.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,073,569.00	73,927.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,028,493.00)	(53,927.00)	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,069,750.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,069,750.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,958,743.00)	(53,927.00)	-98.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,828,198.29	869,455.29	-77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,828,198.29	869,455.29	-77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,828,198.29	869,455.29	-77.3%
2) Ending Balance, June 30 (E + F1e)			869,455.29	815,528.29	-6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.51	0.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	869,454.78	815,527.78	-6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,828,288.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,271.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,832,559.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,280.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	81.20		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,361.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,828,198.29		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	25,076.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,076.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			45,076.00	20,000.00	-55.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,463.00	49,477.00	1328.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,463.00	49,477.00	1328.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	389.00	5,621.00	1345.0%
OASDI/Medicare/Alternative		3301-3302	264.00	3,785.00	1333.7%
Health and Welfare Benefits		3401-3402	1,484.00	12,995.00	775.7%
Unemployment Insurance		3501-3502	2.00	25.00	1150.0%
Workers' Compensation		3601-3602	63.00	901.00	1330.2%
OPEB, Allocated		3701-3702	80.00	1,123.00	1303.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,282.00	24,450.00	971.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	166.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,154.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,320.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,557.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	104,391.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,948.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,526,844.00	0.00	-100.0%
Land Improvements		6170	2,214.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	16,364,521.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	63,977.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,957,556.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,073,569.00	73,927.00	-99.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	15,069,750.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,069,750.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,069,750.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,076.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			45,076.00	20,000.00	-55.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18,073,569.00	73,927.00	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,073,569.00	73,927.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,028,493.00)	(53,927.00)	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,069,750.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,069,750.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,958,743.00)	(53,927.00)	-98.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,828,198.29	869,455.29	-77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,828,198.29	869,455.29	-77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,828,198.29	869,455.29	-77.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	869,454.78	815,527.78	-6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	84,993.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,492,850.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,577,843.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,571,343.00)	6,500.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,079,959.00	13,633,150.00	234.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,079,959.00	13,633,150.00	234.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,508,616.00	13,639,650.00	443.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,034,759.48	3,543,375.48	242.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,034,759.48	3,543,375.48	242.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,034,759.48	3,543,375.48	242.4%
2) Ending Balance, June 30 (E + F1e)			3,543,375.48	17,183,025.48	384.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,543,375.48	17,183,025.48	384.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,067,491.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,067,491.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	32,732.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			32,732.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,034,759.48		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,500.00	6,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	6,500.00	0.0%
TOTAL, REVENUES			6,500.00	6,500.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	84,993.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,993.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,491,719.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,131.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,492,850.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,577,843.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	4,079,959.00	13,633,150.00	234.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,079,959.00	13,633,150.00	234.1%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,079,959.00	13,633,150.00	234.1%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,577,843.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,577,843.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,571,343.00)	6,500.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,079,959.00	13,633,150.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,079,959.00	13,633,150.00	0.0%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,508,616.00	13,639,650.00	443.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,034,759.48	3,543,375.48	242.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,034,759.48	3,543,375.48	242.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,034,759.48	3,543,375.48	242.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			3,543,375.48	17,183,025.48	384.9%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,543,375.48	17,183,025.48	384.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,629.00	30,629.00	0.0%
4) Other Local Revenue		8600-8799	4,084,661.00	4,084,661.00	0.0%
5) TOTAL, REVENUES			4,115,290.00	4,115,290.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,063,167.00	4,233,617.00	4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,063,167.00	4,233,617.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,123.00	(118,327.00)	-327.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,123.00	(118,327.00)	-327.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,997.00	3,634,120.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,581,997.00	3,634,120.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,581,997.00	3,634,120.00	1.5%
2) Ending Balance, June 30 (E + F1e)			3,634,120.00	3,515,793.00	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,634,120.00	3,515,793.00	-3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,372,810.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	209,187.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,581,997.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,581,997.00		

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	30,629.00	30,629.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,629.00	30,629.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	2,461,630.00	2,461,630.00	0.0%
Unsecured Roll		8612	1,615,237.00	1,615,237.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	7,794.00	7,794.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,084,661.00	4,084,661.00	0.0%
TOTAL, REVENUES			4,115,290.00	4,115,290.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,465,000.00	2,745,000.00	11.4%
Bond Interest and Other Service Charges		7434	1,598,167.00	1,488,617.00	-6.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,063,167.00	4,233,617.00	4.2%
TOTAL, EXPENDITURES			4,063,167.00	4,233,617.00	4.2%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,629.00	30,629.00	0.0%
4) Other Local Revenue		8600-8799	4,084,661.00	4,084,661.00	0.0%
5) TOTAL, REVENUES			4,115,290.00	4,115,290.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,063,167.00	4,233,617.00	4.2%
10) TOTAL, EXPENDITURES			4,063,167.00	4,233,617.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			52,123.00	(118,327.00)	-327.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,123.00	(118,327.00)	-327.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,997.00	3,634,120.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,581,997.00	3,634,120.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,581,997.00	3,634,120.00	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,634,120.00	3,515,793.00	-3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,260,816.00	1,270,863.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,260,816.00	1,270,863.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,258,316.00)	(1,268,363.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,260,816.00	1,270,863.00	0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,260,816.00	1,270,863.00	0.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,537.78	612,037.78	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,537.78	612,037.78	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,537.78	612,037.78	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	612,037.66	614,537.66	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.12	0.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	609,537.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			609,537.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			609,537.78		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	805,816.00	795,863.00	-1.2%
Other Debt Service - Principal		7439	455,000.00	475,000.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,260,816.00	1,270,863.00	0.8%
TOTAL, EXPENDITURES			1,260,816.00	1,270,863.00	0.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,260,816.00	1,270,863.00	0.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,260,816.00	1,270,863.00	0.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,260,816.00	1,270,863.00	0.8%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,260,816.00	1,270,863.00	0.8%
10) TOTAL, EXPENDITURES			1,260,816.00	1,270,863.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,258,316.00)	(1,268,363.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,260,816.00	1,270,863.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,260,816.00	1,270,863.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,537.78	612,037.78	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,537.78	612,037.78	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,537.78	612,037.78	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	612,037.66	614,537.66	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.12	0.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415.00	415.00	0.0%
5) TOTAL, REVENUES			415.00	415.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	29,098.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			29,098.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,683.00)	415.00	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(28,683.00)	415.00	-101.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	70,069.40	41,386.40	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,069.40	41,386.40	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			70,069.40	41,386.40	-40.9%
2) Ending Net Position, June 30 (E + F1e)			41,386.40	41,801.40	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,050.01	39,450.01	1.0%
c) Unrestricted Net Position		9790	2,336.39	2,351.39	0.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,069.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			70,069.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			70,069.40		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	415.00	415.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415.00	415.00	0.0%
TOTAL, REVENUES			415.00	415.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,098.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			29,098.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			29,098.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415.00	415.00	0.0%
5) TOTAL, REVENUES			415.00	415.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		29,098.00	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			29,098.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(28,683.00)	415.00	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(28,683.00)	415.00	-101.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	70,069.40	41,386.40	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,069.40	41,386.40	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			70,069.40	41,386.40	-40.9%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,050.01	39,450.01	1.0%
c) Unrestricted Net Position		9790	2,336.39	2,351.39	0.6%

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,675.66	18,675.66	18,675.66	18,675.66	18,675.66	18,675.66
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,675.66	18,675.66	18,675.66	18,675.66	18,675.66	18,675.66
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	18.46	18.46	18.46	18.46	18.46	18.46
b. Special Education-Special Day Class	192.42	192.42	192.42	192.42	192.42	192.42
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	11.28	11.28	11.28	11.28	11.28	11.28
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	222.16	222.16	222.16	222.16	222.16	222.16
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	18,897.82	18,897.82	18,897.82	18,897.82	18,897.82	18,897.82
7. Adults in Correctional Facilities	18.15	18.15	18.15	18.15	18.15	18.15
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
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)						
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,763,332.16		13,763,332.16			13,763,332.16
Work in Progress	8,492,619.02		8,492,619.02			8,492,619.02
Total capital assets not being depreciated	22,255,951.18	0.00	22,255,951.18	0.00	0.00	22,255,951.18
Capital assets being depreciated:						
Land Improvements	12,519,305.61		12,519,305.61			12,519,305.61
Buildings	216,811,500.70		216,811,500.70			216,811,500.70
Equipment	20,224,108.25		20,224,108.25			20,224,108.25
Total capital assets being depreciated	249,554,914.56	0.00	249,554,914.56	0.00	0.00	249,554,914.56
Accumulated Depreciation for:						
Land Improvements	(2,942,124.03)		(2,942,124.03)			(2,942,124.03)
Buildings	(56,278,857.76)		(56,278,857.76)			(56,278,857.76)
Equipment	(14,626,774.61)		(14,626,774.61)			(14,626,774.61)
Total accumulated depreciation	(73,847,756.40)	0.00	(73,847,756.40)	0.00	0.00	(73,847,756.40)
Total capital assets being depreciated, net	175,707,158.16	0.00	175,707,158.16	0.00	0.00	175,707,158.16
Governmental activity capital assets, net	197,963,109.34	0.00	197,963,109.34	0.00	0.00	197,963,109.34
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:
July 1, 2014 Single Budget Adoption

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

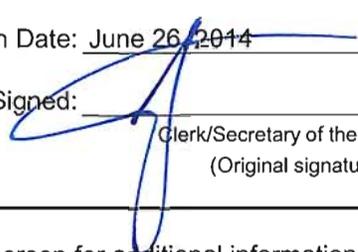
Budget available for inspection at:

Public Hearing:

Place: Madera Unified School District
Date: May 23, 2014

Place: Madera Unified School District
Date: May 27, 2014
Time: 07:00 PM

Adoption Date: June 26, 2014

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

Contact person for additional information on the budget reports:

Name: Teri Bradshaw
Title: Director of Fiscal Services

Telephone: (559) 675-4500 ext. 208
E-mail: teribradshaw@maderausd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

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

MUSD BOARD APPROVED: JUNE 26, 2014
MOTION NO. 205-2013/14
DOCUMENT NO. 371-2013/14

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

MUSD BOARD APPROVED: JUNE 26, 2014
MOTION NO. 205-2013/14
DOCUMENT NO. 371-2013/14

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 budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Jun 10, 2014
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

MUSD BOARD APPROVED: JUNE 26, 2014
MOTION NO. 205-2013/14
DOCUMENT NO. 371-2013/14

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 26, 2014

For additional information on this certification, please contact:

Name: Teri Bradshaw

Title: Director of Fiscal Services

Telephone: (559) 675-4500 ext. 208

E-mail: teribradshaw@maderausd.org

MUSD BOARD APPROVED: JUNE 26, 2014
MOTION NO. 205-2013/14
DOCUMENT NO. 371-2013/14

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	69,963,743.00	301	332,640.00	303	69,631,103.00	305	1,115,775.00		307	68,515,328.00	309
2000 - Classified Salaries	19,016,736.00	311	58,041.00	313	18,958,695.00	315	3,228,829.00		317	15,729,866.00	319
3000 - Employee Benefits (Excluding 3800)	36,073,144.00	321	2,123,789.00	323	33,949,355.00	325	2,078,985.00		327	31,870,370.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,612,145.00	331	150,984.00	333	18,461,161.00	335	4,173,443.00		337	14,287,718.00	339
5000 - Services... & 7300 - Indirect Costs	13,262,987.00	341	462,961.00	343	12,800,026.00	345	2,943,799.00		347	9,856,227.00	349
TOTAL					153,800,340.00	365			TOTAL	140,259,509.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	960,985.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		79,325,790.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		397,793.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		87,832.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
14. TOTAL SALARIES AND BENEFITS		78,840,165.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.21%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		56.21%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		140,259,509.00
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	75,137,434.00	301	331,564.00	303	74,805,870.00	305	949,086.00		307	73,856,784.00	309
2000 - Classified Salaries	20,305,029.00	311	48,751.00	313	20,256,278.00	315	3,061,546.00		317	17,194,732.00	319
3000 - Employee Benefits (Excluding 3800)	40,445,943.00	321	2,278,098.00	323	38,167,845.00	325	2,202,867.00		327	35,964,978.00	329
4000 - Books, Supplies Equip Replac. (6500)	11,718,349.00	331	3,194.00	333	11,715,155.00	335	4,391,365.00		337	7,323,790.00	339
5000 - Services... & 7300 - Indirect Costs	12,345,109.00	341	146,883.00	343	12,198,226.00	345	2,533,519.00		347	9,664,707.00	349
TOTAL					157,143,374.00	365			TOTAL	144,004,991.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	.3101 & 3102	382
4. PERS	.3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	.3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	.3401 & 3402	385
7. Unemployment Insurance	.3501 & 3502	390
8. Workers' Compensation Insurance	.3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	.3751 & 3752	0.00
10. Other Benefits (EC 22310)	.3901 & 3902	287,999.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		84,119,347.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		401,997.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00
14. TOTAL SALARIES AND BENEFITS		83,717,350.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		58.14%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.14%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	144,004,991.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	72,637,805.00	1,252,816.00	73,890,621.00		2,465,000.00	71,425,621.00	2,745,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	16,235,000.00		16,235,000.00		455,000.00	15,780,000.00	475,000.00
Capital Leases Payable	5,731,224.65	(1.65)	5,731,223.00		590,823.00	5,140,400.00	616,966.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,897,130.00		1,897,130.00		33,735.00	1,863,395.00	33,735.00
Net OPEB Obligation	3,880,045.00	(362,677.00)	3,517,368.00			3,517,368.00	
Compensated Absences Payable	875,218.00		875,218.00		289,855.00	585,363.00	
Governmental activities long-term liabilities	101,256,422.65	890,137.35	102,146,560.00	0.00	3,834,413.00	98,312,147.00	3,870,701.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,603,219.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 118,433,092.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.89%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,338,004.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,799,955.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,081.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	538,742.83
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	700.20
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,718,483.03
9. Carry-Forward Adjustment (Part IV, Line F)	(139,417.05)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,579,065.98

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	97,111,747.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,940,103.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,726,111.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,112,169.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	25,620.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,290,429.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,500.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,310,687.17
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	17,299.80
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,320,787.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,951,008.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,226,237.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	159,033,697.97

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 4.85%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 4.77%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,718,483.03</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>268,721.89</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.11%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.11%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.25%) times Part III, Line B18); zero if positive	<u>(139,417.05)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(139,417.05)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.77%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-69,708.53) is applied to the current year calculation and the remainder (\$-69,708.52) is deferred to one or more future years:	<u>4.81%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-46,472.35) is applied to the current year calculation and the remainder (\$-92,944.70) is deferred to one or more future years:	<u>4.82%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(139,417.05)</u>

Approved indirect cost rate: 5.11%
Highest rate used in any program: 5.25%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,566,678.00	344,455.00	5.25%
01	3060	252,595.00	12,908.00	5.11%
01	3550	180,293.00	8,144.00	4.52%
01	3725	510,817.00	26,103.00	5.11%
01	4035	1,127,147.00	57,598.00	5.11%
01	4124	1,060,036.00	54,243.00	5.12%
01	4203	837,457.00	16,749.00	2.00%
01	5630	430.00	22.00	5.12%
01	6010	545,040.00	27,250.00	5.00%
01	6286	33,631.00	1,719.00	5.11%
01	7090	163,889.00	4,917.00	3.00%
01	7091	133,861.00	4,016.00	3.00%
01	7400	634,014.00	32,398.00	5.11%
01	8150	3,032,401.00	149,165.00	4.92%
01	9010	1,742,117.00	29,322.00	1.68%
11	3555	13,249.00	265.00	2.00%
11	6015	5,247.00	268.00	5.11%
11	9010	245,094.00	10,132.00	4.13%
12	6105	1,706,755.00	69,222.00	4.06%
12	9010	168,859.00	6,461.00	3.83%
13	5310	9,818,474.00	501,724.00	5.11%
13	5370	407,763.00	20,837.00	5.11%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,504,767.54		621,345.64	2,126,113.18
2. State Lottery Revenue	8560	2,617,617.00		711,148.00	3,328,765.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,122,384.54	0.00	1,332,493.64	5,454,878.18
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,005,782.00			1,005,782.00
2. Classified Salaries	2000-2999	315,240.00			315,240.00
3. Employee Benefits	3000-3999	416,167.00			416,167.00
4. Books and Supplies	4000-4999	942,711.00		1,182,494.00	2,125,205.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	208,995.00			208,995.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			150,000.00	150,000.00
6. Capital Outlay	6000-6999	7,509.00			7,509.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,896,404.00	0.00	1,332,494.00	4,228,898.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,225,980.54	0.00	(0.36)	1,225,980.18
D. COMMENTS:					
PO#141952 Sunburst Digital - \$20,000 for Unlimited Network License. PO#140133 Edmentum - \$130,000 Annual Renewal for Plato Products & Services to support Grades 9-12 for CAHSEE Preparation, Credit Recovery, and Intervention Support.					

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

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	148,024,937.00	12.42%	166,408,802.00	5.26%	175,163,013.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	3,276,038.00	0.00%	3,276,038.00	0.00%	3,276,038.00
4. Other Local Revenues	8600-8799	904,825.00	0.00%	904,825.00	0.00%	904,825.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(13,216,148.00)	1.31%	(13,388,910.00)	1.95%	(13,650,413.00)
6. Total (Sum lines A1 thru A5c)		139,009,652.00	13.10%	157,220,755.00	5.40%	165,713,463.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				65,132,253.00		67,515,816.00
b. Step & Column Adjustment				976,984.00		1,012,737.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,406,579.00		1,406,579.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,132,253.00	3.66%	67,515,816.00	3.58%	69,935,132.00
2. Classified Salaries						
a. Base Salaries				16,284,580.00		16,528,849.00
b. Step & Column Adjustment				244,269.00		247,933.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,284,580.00	1.50%	16,528,849.00	1.50%	16,776,782.00
3. Employee Benefits	3000-3999	34,016,564.00	6.95%	36,379,184.00	7.25%	39,017,863.00
4. Books and Supplies	4000-4999	6,022,006.00	0.00%	6,022,006.00	0.00%	6,022,006.00
5. Services and Other Operating Expenditures	5000-5999	8,521,311.00	1.27%	8,629,732.00	1.29%	8,740,755.00
6. Capital Outlay	6000-6999	748,000.00	0.00%	748,000.00	0.00%	748,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	820,776.00	0.00%	820,776.00	0.00%	820,776.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,266,201.00)	-1.58%	(1,246,201.00)	0.00%	(1,246,201.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	14,233,150.00	-14.40%	12,183,315.00	0.00%	12,183,315.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		144,517,439.00	2.12%	147,586,477.00	3.67%	153,003,428.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,507,787.00)		9,634,278.00		12,710,035.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		39,082,935.43		33,575,148.43		43,209,426.43
2. Ending Fund Balance (Sum lines C and D1)		33,575,148.43		43,209,426.43		55,919,461.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	696,931.00		696,932.11		696,932.11
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,355,693.96		13,985,693.53		13,965,693.53
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,308,817.00		5,408,576.00		5,578,930.00
2. Unassigned/Unappropriated	9790	22,213,706.47		23,118,224.79		35,677,905.79
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,575,148.43		43,209,426.43		55,919,461.43

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,308,817.00		5,408,576.00		5,578,930.00
c. Unassigned/Unappropriated	9790	22,213,706.47		23,118,224.79		35,677,905.79
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noneapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		27,522,523.47		28,526,800.79		41,256,835.79
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The \$1,406,579 in Fiscal Year 2015-16 & 2016-17 represents an increase in Certificated FTE per year, required to make progress towards class size of 34:1.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	11,755,061.00	0.00%	11,755,061.00	0.00%	11,755,061.00
3. Other State Revenues	8300-8599	3,082,301.00	0.00%	3,082,301.00	0.00%	3,082,301.00
4. Other Local Revenues	8600-8799	4,389,620.00	1.90%	4,473,119.00	0.00%	4,473,119.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	13,216,148.00	1.31%	13,388,910.00	1.95%	13,650,413.00
6. Total (Sum lines A1 thru A5c)		32,443,130.00	0.79%	32,699,391.00	0.80%	32,960,894.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,005,181.00		10,155,259.00
b. Step & Column Adjustment				150,078.00		152,329.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,005,181.00	1.50%	10,155,259.00	1.50%	10,307,588.00
2. Classified Salaries						
a. Base Salaries				4,020,449.00		4,080,756.00
b. Step & Column Adjustment				60,307.00		61,211.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,020,449.00	1.50%	4,080,756.00	1.50%	4,141,967.00
3. Employee Benefits	3000-3999	6,429,379.00	2.51%	6,590,468.00	2.51%	6,755,914.00
4. Books and Supplies	4000-4999	4,996,343.00	-2.31%	4,881,130.00	-2.41%	4,763,647.00
5. Services and Other Operating Expenditures	5000-5999	4,379,248.00	0.00%	4,379,248.00	0.00%	4,379,248.00
6. Capital Outlay	6000-6999	30,461.00	0.00%	30,461.00	0.00%	30,461.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	611,087.00	0.00%	611,087.00	0.00%	611,087.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	710,751.00	0.00%	710,751.00	0.00%	710,751.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,260,231.00	0.00%	1,260,231.00	0.00%	1,260,231.00
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)		32,443,130.00	0.79%	32,699,391.00	0.80%	32,960,894.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		(0.77)		(0.77)		(0.77)
2. Ending Fund Balance (Sum lines C and D1)		(0.77)		(0.77)		(0.77)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.70				
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	(1.47)		(0.77)		(0.77)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(0.77)		(0.77)		(0.77)

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The [\$.77] Ending Fund Balance is due to rounding from various Resources. They'll clear out at year end.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	148,024,937.00	12.42%	166,408,802.00	5.26%	175,163,013.00
2. Federal Revenues	8100-8299	11,755,061.00	0.00%	11,755,061.00	0.00%	11,755,061.00
3. Other State Revenues	8300-8599	6,358,339.00	0.00%	6,358,339.00	0.00%	6,358,339.00
4. Other Local Revenues	8600-8799	5,294,445.00	1.58%	5,377,944.00	0.00%	5,377,944.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		171,452,782.00	10.77%	189,920,146.00	4.61%	198,674,357.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,137,434.00		77,671,075.00
b. Step & Column Adjustment				1,127,062.00		1,165,066.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,406,579.00		1,406,579.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,137,434.00	3.37%	77,671,075.00	3.31%	80,242,720.00
2. Classified Salaries						
a. Base Salaries				20,305,029.00		20,609,605.00
b. Step & Column Adjustment				304,576.00		309,144.00
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	20,305,029.00	1.50%	20,609,605.00	1.50%	20,918,749.00
3. Employee Benefits	3000-3999	40,445,943.00	6.24%	42,969,652.00	6.53%	45,773,777.00
4. Books and Supplies	4000-4999	11,018,349.00	-1.05%	10,903,136.00	-1.08%	10,785,653.00
5. Services and Other Operating Expenditures	5000-5999	12,900,559.00	0.84%	13,008,980.00	0.85%	13,120,003.00
6. Capital Outlay	6000-6999	778,461.00	0.00%	778,461.00	0.00%	778,461.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,431,863.00	0.00%	1,431,863.00	0.00%	1,431,863.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(555,450.00)	-3.60%	(535,450.00)	0.00%	(535,450.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	15,493,381.00	-13.23%	13,443,546.00	0.00%	13,443,546.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		176,960,569.00	1.88%	180,285,868.00	3.15%	185,964,322.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,507,787.00)		9,634,278.00		12,710,035.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		39,082,934.66		33,575,147.66		43,209,425.66
2. Ending Fund Balance (Sum lines C and D1)		33,575,147.66		43,209,425.66		55,919,460.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	696,931.00		696,932.11		696,932.11
b. Restricted	9740	0.70		0.00		0.00
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	5,355,693.96		13,985,693.53		13,965,693.53
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,308,817.00		5,408,576.00		5,578,930.00
2. Unassigned/Unappropriated	9790	22,213,705.00		23,118,224.02		35,677,905.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,575,147.66		43,209,425.66		55,919,460.66

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,308,817.00		5,408,576.00		5,578,930.00
c. Unassigned/Unappropriated	9790	22,213,706.47		23,118,224.79		35,677,905.79
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.47)		(0.77)		(0.77)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		27,522,522.00		28,526,800.02		41,256,835.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.55%		15.82%		22.19%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Column C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		18,675.66		18,675.66		18,675.66
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		176,960,569.00		180,285,868.00		185,964,322.00
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)		176,960,569.00		180,285,868.00		185,964,322.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,308,817.07		5,408,576.04		5,578,929.66
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,308,817.07		5,408,576.04		5,578,929.66
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	163,906,965.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,818,531.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	25,620.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	442,431.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	800,776.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,340,190.00
6. All Other Financing Uses	All	9100 9200	7699 7651	9,335.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	742,073.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,360,425.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				141,728,009.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				141,728,009.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		18,675.66
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		18,675.66
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,588.92
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	126,883,794.45	6,903.80
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	126,883,794.45	6,903.80
B. Required effort (Line A.2 times 90%)	114,195,415.01	6,213.42
C. Current year expenditures (Line I.G and Line II.D)	141,728,009.00	7,588.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	2013-14 Actual	2014-15 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Madera County Office of Education (AB00)			0.00%
Mariposa County Office of Education (AB01)			0.00%
Mariposa County Unified (AB02)			0.00%
Bass Lake Joint Union Elementary (AB08)			0.00%
Madera Unified (AB13)			0.00%
Alview-Dairyland Union Elementary (AB14)			0.00%
Chowchilla Elementary (AB15)			0.00%
Chowchilla Union High (AB16)			0.00%
Raymond-Knowles Union Elementary (AB17)			0.00%
Golden Valley Unified (AB18)			0.00%
Chawanakee Unified (AB19)			0.00%
Yosemite Unified (AB20) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%

Preparer
Name: _____
Title: _____
Phone: _____

Current LEA: 20-65243-0000000 Madera Unified		
Selected SELPA: AB		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AB	Madera/Mariposa	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(122,409.00)	0.00	(608,909.00)				
Other Sources/Uses Detail					18,935.00	5,340,190.00		
Fund Reconciliation							311,446.79	359.52
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,753.00	0.00	10,665.00	0.00				
Other Sources/Uses Detail					600,000.00	9,576.00		
Fund Reconciliation							291.80	11,316.78
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,778.00	0.00	75,683.00	0.00				
Other Sources/Uses Detail					9,576.00	0.00		
Fund Reconciliation							67.72	250,739.37
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	104,878.00	0.00	522,561.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,064.00	49,145.32
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					660,231.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	15,069,750.00		
Fund Reconciliation							0.00	4,271.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,279,751.00		
Fund Reconciliation							0.00	1,228.12
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,069,750.00	0.00		
Fund Reconciliation							4,271.00	81.20
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,079,959.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,260,816.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In \$750	Transfers Out \$750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	122,409.00	(122,409.00)	608,909.00	(608,909.00)	21,699,267.00	21,699,267.00	317,141.31	317,141.31

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(102,126.00)	0.00	(555,450.00)				
Other Sources/Uses Detail					20,000.00	15,493,381.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,545.00	0.00	9,186.00	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,200.00	0.00	63,179.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	86,381.00	0.00	483,085.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,260,231.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,290,863.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					13,633,150.00	0.00		
Fund Reconciliation								
40 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,270,863.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	102,126.00	(102,126.00)	555,450.00	(555,450.00)	16,784,244.00	16,784,244.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	18,191.48	18,561.53	N/A	Met
Second Prior Year (2012-13)	18,763.63	18,654.34	0.6%	Met
First Prior Year (2013-14)	18,654.16	18,897.82	N/A	Met
Budget Year (2014-15)	18,897.82			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)		19,093	19,341	N/A	Met
Second Prior Year (2012-13)		19,701	19,333	1.9%	Not Met
First Prior Year (2013-14)		19,424	19,615	N/A	Met
Budget Year (2014-15)		19,817			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Fiscal Year 2012-13 District projected enrollment growth of over 300 students, actual CBEDS came in lower than projected.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	18,318	19,341	94.7%
Second Prior Year (2012-13)	18,422	19,333	95.3%
First Prior Year (2013-14)	18,676	19,615	95.2%
		Historical Average Ratio:	95.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	18,676	19,817	94.2%	Met
1st Subsequent Year (2015-16)	18,676	19,817	94.2%	Met
2nd Subsequent Year (2016-17)	18,676	19,817	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)	
LCFF Target (Reference Only)	198,048,637.00	202,174,761.00	206,706,363.00	
Step 1 - Change in Population	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	18,897.82	18,897.82	18,897.82	18,897.82
b. Prior Year ADA (Funded)		18,897.82	18,897.82	18,897.82
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	128,522,994.00	148,024,937.00	166,408,802.00	
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	19,501,943.00	18,383,865.00	8,744,183.00	
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	19,501,943.00	18,383,865.00	8,744,183.00	
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	15.17%	12.42%	5.25%	
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	15.17%	12.42%	5.25%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	14.17% to 16.17%	11.42% to 13.42%	4.25% to 6.25%	

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	18,349,761.00	18,349,761.00	18,349,761.00	18,349,761.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	129,502,461.00	149,004,404.00	167,388,269.00	176,142,480.00
District's Projected Change in LCFF Revenue:		15.06%	12.34%	5.23%
LCFF Revenue Standard:		14.17% to 16.17%	11.42% to 13.42%	4.25% to 6.25%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Stadard is not met due to progress towards Target Funding.

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	88,150,655.15	102,273,045.61	86.2%
Second Prior Year (2012-13)	90,953,843.70	100,376,749.01	90.6%
First Prior Year (2013-14)	103,859,441.00	118,959,481.00	87.3%
	Historical Average Ratio:		88.0%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	115,433,397.00	130,279,289.00	88.6%	Met
1st Subsequent Year (2015-16)	120,423,849.00	135,398,162.00	88.9%	Met
2nd Subsequent Year (2016-17)	125,729,777.00	140,815,113.00	89.3%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	15.17%	12.42%	5.25%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	5.17% to 25.17%	2.42% to 22.42%	-4.75% to 15.25%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	10.17% to 20.17%	7.42% to 17.42%	.25% to 10.25%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2013-14)	14,811,212.00		
Budget Year (2014-15)	11,755,061.00	-20.63%	Yes
1st Subsequent Year (2015-16)	11,755,061.00	0.00%	Yes
2nd Subsequent Year (2016-17)	11,755,061.00	0.00%	Yes

Explanation:
(required if Yes)

2013-14 includes Deferred Revenue, where 2014-15 does not include Deferred Revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	10,844,311.00		
Budget Year (2014-15)	6,358,339.00	-41.37%	Yes
1st Subsequent Year (2015-16)	6,358,339.00	0.00%	Yes
2nd Subsequent Year (2016-17)	6,358,339.00	0.00%	Yes

Explanation:
(required if Yes)

2013-14 includes One Time Revenues for Common Core - \$3,885,211, and Proposition 39 - California Clean Energy Jobs Act - \$292,039.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	6,600,748.00		
Budget Year (2014-15)	5,294,445.00	-19.79%	Yes
1st Subsequent Year (2015-16)	5,377,944.00	1.58%	Yes
2nd Subsequent Year (2016-17)	5,377,944.00	0.00%	Yes

Explanation:
(required if Yes)

2013-14 includes One Time Revenues, where 2014-15 does not include One Time Revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	18,331,971.00		
Budget Year (2014-15)	11,018,349.00	-39.90%	Yes
1st Subsequent Year (2015-16)	10,903,136.00	-1.05%	Yes
2nd Subsequent Year (2016-17)	10,785,653.00	-1.08%	Yes

Explanation:
(required if Yes)

2013-14 includes Carryover, where 2014-15 does not include Carryover.

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

First Prior Year (2013-14)	13,871,896.00		
Budget Year (2014-15)	12,900,559.00	-7.00%	Yes
1st Subsequent Year (2015-16)	13,008,980.00	0.84%	Yes
2nd Subsequent Year (2016-17)	13,120,003.00	0.85%	No

Explanation:
(required if Yes)

2013-14 includes Carryover, where 2014-15 does not include Carryover.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2013-14)	32,256,271.00		
Budget Year (2014-15)	23,407,845.00	-27.43%	Not Met
1st Subsequent Year (2015-16)	23,491,344.00	0.36%	Not Met
2nd Subsequent Year (2016-17)	23,491,344.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	32,203,867.00		
Budget Year (2014-15)	23,918,908.00	-25.73%	Not Met
1st Subsequent Year (2015-16)	23,912,116.00	-0.03%	Not Met
2nd Subsequent Year (2016-17)	23,905,656.00	-0.03%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

2013-14 includes Deferred Revenue, where 2014-15 does not includes Deferred Revenue.

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

2013-14 includes One Time Revenues for Common Core - \$3,885,211, and Proposition 39 - California Clean Energy Jobs Act - \$292,039.

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

2013-14 includes One Time Revenues, where 2014-15 does not includes One Time Revenues.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures 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 6B
if NOT met)

2013-14 includes Carryover, where 2014-15 does not include Carryover.

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

2013-14 includes Carryover, where 2014-15 does not include Carryover.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	176,960,569.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	176,960,569.00	1,769,605.69	4,618,662.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NDT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,256,879.00	4,271,646.00	4,917,209.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	27,665,029.56	28,143,130.53	27,180,691.06
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1.47)
d. Available Reserves (Lines 1a through 1c)	31,921,908.56	32,414,776.53	32,097,898.59
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	141,895,973.63	142,384,099.46	163,906,965.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	141,895,973.63	142,384,099.46	163,906,965.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	22.5%	22.8%	19.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.5%	7.6%	6.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	4,882,062.14	103,537,426.61	N/A	Met
Second Prior Year (2012-13)	3,724,255.18	101,641,505.01	N/A	Met
First Prior Year (2013-14)	(1,899,593.00)	124,309,006.00	1.5%	Met
Budget Year (2014-15) (information only)	(5,507,787.00)	144,517,439.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (if overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	26,688,118.84	31,988,117.88	N/A	Met
Second Prior Year (2012-13)	34,692,767.88	36,870,180.02	N/A	Met
First Prior Year (2013-14)	36,433,393.02	40,982,528.43	N/A	Met
Budget Year (2014-15) (Information only)	39,082,935.43			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and 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.

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	18,676	18,676	18,676
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 MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	176,960,569.00	180,285,868.00	185,964,322.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	176,960,569.00	180,285,868.00	185,964,322.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,308,817.07	5,408,576.04	5,578,929.66
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,308,817.07	5,408,576.04	5,578,929.66

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,308,817.00	5,408,576.00	5,578,930.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	22,213,706.47	23,118,224.79	35,677,905.79
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.47)	(0.77)	(0.77)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	27,522,522.00	28,526,800.02	41,256,835.02
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.55%	15.82%	22.19%
District's Reserve Standard (Section 10B, Line 7):	5,308,817.07	5,408,576.04	5,578,929.66
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(10,651,109.00)			
Budget Year (2014-15)	(13,216,148.00)	2,565,039.00	24.1%	Not Met
1st Subsequent Year (2015-16)	(13,388,910.00)	172,762.00	1.3%	Met
2nd Subsequent Year (2016-17)	(13,650,413.00)	261,503.00	2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	18,935.00			
Budget Year (2014-15)	20,000.00	1,065.00	5.6%	Met
1st Subsequent Year (2015-16)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	20,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	5,340,190.00			
Budget Year (2014-15)	15,493,381.00	10,153,191.00	190.1%	Not Met
1st Subsequent Year (2015-16)	13,443,546.00	(2,049,835.00)	-13.2%	Not Met
2nd Subsequent Year (2016-17)	13,443,546.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? Yes

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

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

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

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

Explanation:
(required if NOT met) Standard is not met due to increase in staffing and operational budget for Special Education and Maintenance & Operations.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Standard is not met due to contributions to Building Fund (Fund 41) and Capital Fund (Fund 40) for future projects.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

A new elementary school and a new high school will be needed within 5 years. General Fund contributions are being made to Fund 41 (Special Reserve - Buildings) and the District is pursuing a General Obligation Bond (GOB) to assist with funding the projects.

S6. Long-term Commitments

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

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

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

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

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

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item 57A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	26	Fund 01	Fund 01 OB 7438 & 7439	5,140,402
Certificates of Participation	21	Fund 25 + Fund 27 OB 8919	Fund 56 OB 7438 & 7439	15,780,000
General Obligation Bonds	19	Fund 51 OB 8571, 8611, 8612, 8660	Fund 51 OB 7438 & 7439	59,397,701
Supp Early Retirement Program	2	Fund 01, 11, 12, 13	Fund 01, 11, 12, 13 OB 3901 & 3902	609,669
State School Building Loans	4	Fund 12	Fund 12 OB 7439	119,939
Compensated Absences		Fund 01, 11, 12, 13	Fund 01, 11, 12, 13 OB 9780	585,363

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
TOTAL:				81,633,074

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	800,775	800,775	800,775	800,775
Certificates of Participation	1,260,816	1,270,863	1,272,113	1,272,113
General Obligation Bonds	4,063,166	4,233,616	4,423,266	4,612,416
Supp Early Retirement Program	1,133,786	451,268	124,049	34,352
State School Building Loans	33,735	33,735	33,735	33,736
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Total Annual Payments:	7,292,278	6,790,257	6,653,938	6,753,392
Has total annual payment increased over prior year (2013-14)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	<input type="button" value="None"/>	<input type="button" value="None"/>

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	26,570,686.00
b. OPEB unfunded actuarial accrued liability (UAAL)	26,570,686.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	2,916,096.00	20,916,096.00	20,916,096.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,271,474.00	2,404,072.00	2,411,399.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,271,474.00	2,404,072.00	2,411,399.00
d. Number of retirees receiving OPEB benefits	192	192	192

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

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

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

No

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

--

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	937.5	1,015.4	1,044.6	1,073.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

--	--	--	--

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	722,917		
	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	16,781,092	17,744,327	18,217,923
3. Percent of H&W cost paid by employer	\$15,288/Eligible Employee	\$15,747/Eligible Employee	\$16,219/Eligible Employee
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
--	----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	931,654	879,489	892,681
3. Percent change in step & column over prior year	1.6%	1.5%	1.5%

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	533.8	574.4	574.4	574.4

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

--	--	--

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

241,986

7. Amount included for any tentative salary schedule increases

	Budget 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 budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
8,600,422	8,858,435	9,124,188
\$15,288/Eligible Employee	\$15,747/Eligible Employee	\$16,219/Eligible Employee
3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
146,649	259,125	263,012
0.9%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	120.6	124.0	124.0	124.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

183,380

4. Amount included for any tentative salary schedule increases

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	2,157,390	2,222,112	2,288,775
Percent of H&W cost paid by employer	\$15,288/Eligible Employee	\$15,747/Eligible Employee	\$16,219/Eligible Employee
Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	128,875	153,696	156,002
Percent change in step & column over prior year	1.3%	1.5%	1.5%

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
Technical Review Checks

Madera Unified

Madera County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,	

2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-2,798.00

Explanation: The \$2,798 negative amount in Fund 12 - Resource 6015 is offset by the same positive amount in Resource 9226.

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget (Single Adoption)
2014-15 Budget
Technical Review Checks

Madera Unified

Madera County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
01	6286	0	0000	0000	9790	01 6286 -0.01
01	6286	0	0000	0000	9791	01 6286 -0.01
01	6286	0	0000	0000	979Z	01 6286 -0.01

Explanation: The \$.01 negative balance in RS 6286 will be clear at close out.

- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 9792) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7400	4300	-279.00
Explanation: The \$279 negative balance on RS 7400 will be covered with projected carryover.			
11	0000	4300	-16,892.00
Explanation: The \$16,892 negative balance in Fund 11 - Resource 0000 will be covered with projected carryover.			
12	9010	4300	-34,881.00
Explanation: The \$34,881 negative balance in Fund 12 - Resource 9010 may move to Resource 6105.			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,835.00

Explanation: The \$3,835 negative amount in Fund 12 - Resource 6015 is offset by the same positive amount in Resource 9226.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.
PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.
PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.
PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided.
PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided.
PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.
PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided.
PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)
PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.
PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.
PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.
PASSED

Checks Completed.