

AGENDA ITEM MADERA UNIFIED SCHOOL DISTRICT

Date:

June 28, 2016

Subject:

Request Approval of the 2016-17 Budget

Responsible Staff:

Edward González, Superintendent

Adele Nikkel, Chief Financial Officer

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 2016-17 includes the budget assumptions that are itemized on the attachments.

The budget revisions required by the state will be done at First and Second Interim and presented to the Board as follow:

Calendar:

Type of Budget

1st Interim Report 2nd Interim Report Presented to Board

December 2016 March 2017 Due to Madera County

December 15, 2016 March 15, 2017

Financial impact:

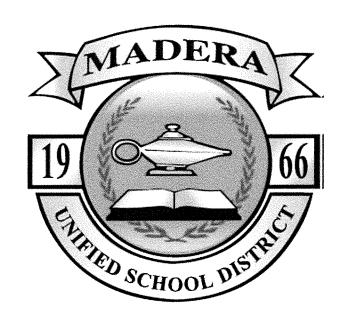
See attached for proposed budget assumptions.

Superintendent's recommendation:

Superintendent recommends approval of the 2016-17 Budget.

Supporting documents attached:

2016-17 Budget available for public viewing at the District Office, on the Board of Education Web Page, and upon request from the Superintendent's Office.



MADERA UNIFIED SCHOOL DISTRICT

2016-17 Adopted Budget 1902 Howard Road, Madera, California 93637 (559) 675-4500

FAX: (559) 675-1186 www.madera.k12.ca.us



Al Galvez, President, Robert E. Garibay, Clerk
Trustees:
Ricardo Arredondo; Brent Fernandes,
Ed McIntyre; Ray G. Seibert
Maria Velarde-Garcia
Superintendent:
Edward C. González

June 14, 2016

RE: 2016-17 Preliminary Budget and Reserve Levels

SB 858 requires additional disclosure of assigned and unassigned amounts included in the budget's ending balance above the minimum 3% reserve for economic uncertainties recommended by the state. On December 11, 2012, Resolution No. 32-2012/13, the board approved the 15.54% Minimum Fund Balance. The recommendation was based on information published by the California Department of Education regarding the need to maintain a healthy level of unassigned reserves sufficient to cover two months of expenditures and to avoid risks and cost. This level of reserve allows the district to manage cash flow, mitigate funding, address unexpected costs, save for large purchases, and reduce borrowing costs. The district's 2016-17 ending balance includes the following:

	Total Ending Balance	\$ 50,149,583
•	Unassigned	\$ 28,665,363
•	3% for Economic Uncertainties	\$ 6,778,378
•	GASB 16 – Vacation Accrual	\$ 429,007
•	Instructional materials for new school	\$ 2,000,000
•	One time funding	\$ 11,698,202
•	Restricted-Ca Career Pathway	\$ 152,371
•	Non spendable	\$ 426,262

If you have any questions regarding this information please contact Adele Nikkel, Chief Financial Officer, at (559) 675-4500, ext. 208.

	Grade Level	2016-17 Projected ADA	Base Grant Per ADA Includes 0.47% 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	6,379.74	\$7,116	\$740	\$1,397	\$1,333	\$67,539,681.99					
2	4-6	4,791.26	\$7,223		\$1,285	\$1,226	\$46,636,066					
3	7-8	2,881.22	\$7,438		\$1,323	\$1,262	\$28,879,333					
4	9-12	5,201.74	\$8,618	\$224	\$1,573	\$1,500	\$61,980,305					
5	Total Base 19,253.96 \$205,035,386 Targeted Instructional Improvement-add on \$423,649 Transportation-add on \$2,790,442											
6	Targeted Instructional Improvement-add on \$423,649 Transportation-add on \$2,790,442											
7	Transportatio	n-add on					\$2,790,442					
8	LCFF TARGE	T (Districts wil	l not receive u	ntil full imple	ementation in 2020-	21)	\$208,249,477					
9	LCFF FLOOF	R (Prior Year F	unding)				\$182,059,818					
10	Difference or	GAP (Differer	ice between	LCFF Targ	et and LCFF Floo	or)	\$26,189,659					
11	1				WWW.delevier.	49.08%	\$12,853,884					
12	2016-17 LCF	F Funding GAP 49.08% 6-17 LCFF Entitlement (LCFF Floor plus LCFF Funding GAP)										
13		016-17 LCFF Entitlement (LCFF Floor plus LCFF Funding GAP) rojected Enrollment increased from 19,778 to 19,986										
14												
15	Unduplicated % of Enrollment = 88.94% 3 year roll, single year 88.50% Lottery - \$140 per ADA Unrestricted, \$41 per ADA Restricted											
16	Lottery - \$140 per ADA Unrestricted, \$41 per ADA Restricted											
17	Mandated Block Grant Grades K-8 - \$28 per ADA, Grades 9-12 - \$56 per ADA											
18	Title I, Title II, Title III - 0% change											
19	PARS Annual Payment for 5 years \$456,598 (40 teachers)											
20	Special Ed Funding (SELPA & IDEA) - Decrease Charter \$132,504											
21	Additional Core Staffing -9FTE - \$3,879,250											
22	3% increase i	n Health & We	elfare Benefit	Contributi	ons \$832,136							
23	Increase in Si	TRS from 10.7	'3% to 12.58	% - \$1,534	,920							
24	Increase in PE	RS from 11.8	347% to 13.8	88% - \$40	1,509							
25	Decrease in V	Vorkers Comp	ensation fro	n 1.830% t	to 1.744%							
26	No change in	State Unempl	oyment Insu	rance of .0	5%							
27	Increase in Pr	operty & Liabi	lity Insurance	e of 2.22%	(\$18,000)							
28	Indirect Rate I	ncreased fron	1 4.87% to 5	.38%								
29	Increase in Property & Liability Insurance of 2.22% (\$18,000) Indirect Rate Increased from 4.87% to 5.38% Increase Operating Expenses 2.22% (California Price Index)											
30	Increase Operating Expenses 2.22% (California Price Index) Restricted Maintenance Contribution from General Fund Expenditures is \$6,039,843											
31	Restricted Maintenance Contribution from General Fund Expenditures is \$6,039,843 \$10,059,495 Interfund Transfer for Building Projects to Fund 41 based on 5% of revenue											
32	\$1,117,722 Int	terfund Transf	er for Capita	l Projects t	o Fund 40 based	on 5% of revenue						
33	\$11,177,217 tı	ransfer from F	und 01 to 40	and 41								
34	Teacher Surve	ey \$998,000										
35	\$2,000,000 for	r New Elemen	tary School ı	materials &	supplies		71171					

्र Madera Unified Core Staffing Proposal 2016-17

Grade K-6	16-17	17-18	Grade 9-12	16-17	17-18
Counselor	1	0	TSA - Wellness & Nutrition		2
Madison Autism Special Ed Teacher & Para	3		MHS Best Special Ed Teacher	н	
Floater Substitute Teacher with Benefits (6)			Special Ed Para BEST	1	
Bi-lingual Roving Clerk 4 - 3 1/2 hr	0.85	0.85	Floater Substitute Teacher with Benefits (18)		
PE Specialist	4		Intervention Specialist move to Counselor	2	***************************************
VP	н		VP Madera South	1	-
Principal	1		Counselor Madera South	1	1
			Attendance Secretary Madera South	1	
Total K-6	11	-	Family Liaison Madera South	1	1
			Counselor (Eliminate Interention Specialist) +2 -2	0	
			Family Liaison Madera High	Ţ	
			Newcomer Program	2	
			School Safety Officer Madera South	1	
Grade K-8 7-8	16-17	17-18	CTE Teachers MSHS	2	
Spanish IT k-8	1		CTE Teachers MHS	3.6	
Librarian (Net Media Tech Reduction)	2	(reducing 2 LMT positions)	Total Grades 9-12	17,6	8
Floater Substitute Teacher with Benefits (6)					
Counselor	3		Alternative High Schools or School Wide	16-17	17-18
Special Ed Teacher (For Consultation)	4				
Drama Teacher Middle School	1		Cal Safe Instructional Aides	1	
Total Grades K-8 7-8	11	0	Cal Safe Teachers	2	***************************************
			Instructional Technology Coach (Net DAC Reduction)	9	
District Services	16-17	17-18	Psychologist		- Control of the Cont
Direct Support:			Total Alternative High Schools and District Wide	10	0
Narcotic K9 Handler		1			
Interpreters	4			2016-17 Pri	2016-17 Proposal Cost
Family Support Specialist		1		Base	Concentrated
Parent Resource Center (Move 4 to full time)	2		K-6	\$ 567,507.00	\$ 421,655.00
Special Needs Driver 6 hrs.	2		K-8 7-8	\$ 407,764.00	
			9-12		1
Indirect Support:			Alternate Ed	\$	\$ 611,537.00
Coordinator College and Career	1		Direct Support	\$ 183,000.00	\$ 311,948.00
Information System Spec Technology	2	П	Indirect Support	\$ 85,000.00	
Communication Analyst	1		Total	\$ 1,408,917.00	\$ 3,586,727.00
Statistical Analyst	1			\$4,995	\$4,995,644.00
Coordinator Student Services	П			5-27	5-27-2016
Total Alternative High Schools and District Wide	14	3		\$788,558	\$788,558 cost 17-18
Total Additional Core Staffing - School Sites	63	6			

Revisions to Core School Site Staffing 2016-17

Staffing Position	FTE	Proj	Projected Cost	ı
Counselor	2	2 \$	214,296.00	ı
Eliminate Intervention Specialist	-2 \$	\$	(214,296.00)	
CTE Teacher MHS	3.6 \$	\$	298,191.21	т
CTE Teacher MSHS	2	2 \$	165,661.79	- I

RESTRICTED/UNRESTRICTED

RESTRICTED/UNKESTRICTED								
		2014-15		2015-16		2016-17		2016-17
		Actuals 06/30/15		Current Budget 04/30/16		Preliminary Budget		Adopted
REVENUES:	-	00/30/13		04/30/10	11	Brager		Budget
LCFF/Revenue Limit	\$	152,041,375	e	179,897,023		104 012 702	•	
Federal	Ψ	13,460,937	Ψ	16,723,489	\$ 	194,913,702 13,495,804	Ф	-
Other State		8,434,476		23,138,575	.,			•
Other Local		6,744,609		6,068,348	 	16,830,008		•
TOTAL REVENUES			_			4,722,212	_	*
TOTAL REVENUES	\$	180,681,396	\$	225,827,435	\$	229,961,726	\$	-
EXPENDITURES:					 			
Certificated Salaries	\$	76,211,266	\$	86,076,828	" \$	88,329,751	\$	
Classified Salaries	•	22,634,027	•	25,782,476	¥ 	27,276,903	٧	_
Employee Benefits		39,333,804			11	57,508,209		_
Books and Supplies		12,546,337		17,171,483		17,249,704		
Services/Other Operating		15,596,409		20,661,768		16,514,611		
Capital Outlay		3,073,092		6,060,822		4,751,029		•
Other Outgoing		3,031,244			11 	3,832,551		-
Direct Support/Indirect Costs		(596,466)		(653,141)	.,	(701,057)		-
TOTAL EXPENDITURES	\$	171,829,714	\$		\$	***************************************	_	
TOTAL EN ENDITORES	Revenue	171,023,714	4		∥ <u>≥</u> ∥	214,761,701	\$	TYPEYOO ACTIC COMPANIES MADERIAL
EXCESS (DEFICIENCY)	\$	8,851,683	\$		\$	15,200,025	\$	•
OTHER FINANCING SOURCES/USES:								
Interfund Transfers In - FN 25		36,247		20,000	# #	30,000		
Interfund Transfers Out - FN11, FN14		(2,369,839)		(510,231)		50,000		•
Other Sources/Uses		(280)		21,836		(7,000)		-
Contributions to Restricted Programs		(200)			!! 	(7,000)		-
interfund Transfers Out - FN40, FN41		(11,133,150)		(10,977,284)	••	(11,177,217)		-
Flexibility Transfers		-			11 	(11,177,217)		_
TOTAL FINANCING SOURCES/USES	\$	(13,467,022)	•	(11,445,679)	-	(11,154,217)	•	
NET INCREASE IN FUND BALANCE	\$	(4,615,340)						· · · · · · · · · · · · · · · · · · ·
HET MONEAGE IN TOND BALANCE	4	(4,010,340)	\$	THE PARTY OF THE P	<u>\$</u> 	4,045,808	\$	•
BEGINNING FUND BALANCE, JULY 1	\$	45,651,775	\$		 \$	46,103,775	¢	
Adjustment of Prior Year Appropriations	*	10,001,770	۳		¥	40,100,773	Ψ	•
Adjustments - Other		-		-	 	_		-
RESTATED FUND BALANCE, JULY 1	\$	45,651,775	•	41,036,435	 •	46 102 775	•	-
ENDING BALANCE, JUNE 30	\$	41,036,435	\$		\$	46,103,775	\$	-
ENDING BALANGE, SOME SV	à	41,030,433	\$	46,103,775.35	<u> </u>	50,149,583	3	
COMPONENTS OF ENDING FUND BALANCE					1			
Nonspendable: Stores,Rev Cash,Prepd Exp	\$	437,485	\$	426,261.72	\$	426,262	\$	
Restricted:				l	1			
 Carryover, Entitlements 		522,798	\$	314,601.44		152,371		-
 - Саттуоver, Other Local Projects 		74,464	\$	-]	-		-
Committed:				I	l			
Assigned:- Carryover, Other		56,002	\$	-		-		
- Equipment Replacement - RS 0170		445,769	\$	- 1		-		
 Technology Infrastructure - Unrestricted 		2,340,114	\$	-	l	-		-
 Textbooks (Unrestricted, Lottery) 		3,375,085	\$	-	l	-		-
- Mandated/Common Core - One time Funding		1,439,581	\$	7,550,806.25]	11,698,202		-
- Instructional materials for new school		-	\$	- 1	l	2,000,000		_
- G.A.S.B. 16 Va Accrual		429,007		429,007.00		429,007		-
Unassigned/Unappropriated		,	•	123,007.00		,20,001		
Unassigned/Unappropriated + 3% Reserve		31,916,130	\$	37,383,098.94		35,443,741		
Reserve for Economic Uncertainities: 3%		5,560,094		6,624,293.88		6,778,378		•
Unassigned/Unappropriated Amount			Ф \$	30,758,805.06	! !	28,665,363		-
	determination.		<u>~</u>		-	CONTRACT OF THE PERSON NAMED IN CONTRACT	ECONOMIS	408 707
% Reserve (Includes 3% Required)		17.22%		16.93%		15.69%		#DIV/0!

2016-17 Preliminary Budget

UNRESTRICTED		2014-15 Actuals 06/30/15		2015-16 Current Budget 04/30/16	IJ	2016-17 Preliminary Budget		2016-17 Adopted Budget
LCFF/REVENUE LIMIT:	\$	152,041,375	5 \$	179,897,023	 \$	194,913,702	\$	
FEDERAL:						CONTROL CONTRO	*	THE PROPERTY OF THE PARTY OF TH
Special Ed (Idea Basic Grant PL 94-142)	\$	-	\$	-	\$	_	\$	
Special Ed IDEA LA Part B	•	_	•	-		-	Ψ	
Migrant Ed Program		_		-	11	_		
Safe & Supportive Schools		-				_		
Title I		-				_		
Federal Fiscal Stabilization Fund		-		_	11	_		
Title II					ii Ii	_		
Title III		_		-	11	_		
Title IV - 21st Century Comm Learning Center		_		-	II	_		
Other Federal income		81,854		158,892	II	_		
TOTAL FEDERAL	\$	81,854			" <u> </u>		· ·	
OTHER STATE:	Ψ	01,034	. 4	158,892	<u>\$</u>	-	\$	The same of the sa
							_	
Tier III FLEX SBX3 4	\$	-	\$	-	\$	-	\$	
Class Size Reduction K-3 (20-1) Mandated Costs		4 044 070		40.040.0:-	11			
Mandated Costs Lottery		1,911,672		10,646,946		4,822,818		
•		2,704,313		2,806,819		2,739,101		
Other State Apport - Prior Year Ag Voc Incentive Grants		-		-	11	-		
•		-		-	1	-		
California Career Pathway Trust		-		•	11	•		
Proposition 39 - CA Clean Energy Jobs Act		-		-		-		
Transportation Home-to-School		•		-	1	-		
Transportation - Special Ed		-		-	İİ	-		
Other State Apporttionment (Hourly Programs)		-		-		•		
Quality Education Investment Act 2006		-		•	II	-		
Common Core Standards Implementation		-				-		
All Other State Income		-			II	70,000		
TOTAL OTHER STATE	\$	4,615,985	\$_	13,530,639	\$	7,631,919	\$	*************
OTHER LOCAL:					ll			
Special Education Interagency	\$	-	\$		\$	-	\$	
Sales, Leases, and Rentals		82,147				63,000		
Interest		371,806		290,000	11	300,000		
Transportation Fees from Individuals		-				-		
Interagency Services Between LEA's		398,014		311,000	ll	316,000		
All Other Local Income		905,413		589,170	II	391,995		
TOTAL OTHER LOCAL	\$	1,757,380	\$	1,258,028	<u>\$</u>	1,070,995	\$	
TOTAL REVENUES:	\$	158,496,594	\$	194,844,582	\$	203,616,616	\$	
OTHER FINANCING SOURCES/USES	_							
Interfund Transfers					'' 			
TRANSFERS IN	\$	36,247	\$		\$	30,000	\$	
TRANSFERS OUT				,	1	,	•	
Between GF & Sp Reserve Fn	\$	(11,133,150)	\$	(10,977,284)	\$	(11,177,217)	\$	
Fr all Funds to SSBF Fund		-		· .		•	•	
Fr GF to FN11		602,988				-		
Other Transfer - Tuition Payment to MCOE	_			-	 	-		
Total Transfers Out	\$	(10,530,162)	\$	(10,977,284)	ı s	(11,177,217)	\$	
	•	(,,)	-		•	(· · , · · · , <u>-</u> · · ·)	*	
SOURCES	\$	-	\$		\$		\$	
USES	•	(6,165)	*	(7,865)		(7,000)	*	
CONTRIBUTIONS TO RESTR PRG		(14,627,963)		(14,054,923)		(15,495,126)		
TRANSFERS OF RESTRICTED BALANCES		(,== . ,==0)				(15,105,120)		
FLEXIBILITY TRANSFERS		-		- 1	I			
		-		- 1	I	•		
OTAL FINANCING SOURCES/USES	\$	(25,128,043)	\$	(25,020,072)	· •	(26 640 242)	¢	THE RESERVE OF THE PERSON NAMED IN COLUMN
	Ψ	(20,120,043)	SARROUTIN	123,020,012)	\$	(26,649,343)	₹	ADAMONIA DE LA COMPANSIONA DE LA COMPA

UNRESTRICTED

		2014-15 Actuals 06/30/15		2015-16 Current Budget 04/30/16	II	2016-17 Preliminary Budget		2016-17 Adopted Budget
REVENUES:					"=	Dudget		Dudget
LCFF/Revenue Limit Federal	\$	152,041,375 81,854		179,897,023 158,892	\$	194,913,702	2 \$	-
Other State		4,615,985			11	7,631,919	ı	
Other Local		1,757,380				1,070,995		
TOTAL REVENUES	\$	158,496,594			" <u>-</u>			4
EXPENDITURES:								
Certificated Salaries	\$	65,998,478	\$		 \$	78,583,993	\$	_
Classified Salaries		17,817,136			11	22,410,792		-
Employee Benefits		33,026,807			11	44,274,189		-
Books and Supplies		5,426,191			" 	10,703,046		_
Services/Other Operating Capital Outlay		8,177,931 1,294,884		11,891,434	" 	10,953,194 4,461,029		
Other Outgoing		2,472,276			 	3,200,551		_
Direct Support/Indirect Costs		(1,351,234)			'' 	(1,827,559))	•
TOTAL EXPENDITURES	\$	132,862,469			\$	172,759,235		*
EXCESS (DEFICIENCY)	\$	25,634,125	\$	30,370,073	 \$	30,857,381	\$	
OTHER FINANCING SOURCES/USES:				I	 			
Interfund Transfers In - Fn 25	\$	36,247	\$	20,000	\$	30,000	\$	
Interfund Tmsfrs Out - FN11		(602,988)				-	•	-
Other Sources/Uses		(6,165)		(7,865)	l	(7,000)		-
Contributions to Restricted Programs		(14,627,963)		(14,054,923)		(16,182,126)		-
Interfund Trnsfrs Out - FN40, FN41 Flexibility Transfers	******	(11,133,150) 		(10,977,284) 		(11,177,217)		-
TOTAL FINANCING SOURCES/USES	\$	(26,334,018)	\$	(25,020,072)	\$	(27,336,343)	\$	-
NET INCREASE IN FUND BALANCE	\$	(699,893)	\$	5,350,001	MARCON	3,521,038	\$	·
BEGINNING FUND BALANCE, JULY 1	\$	41,139,066	\$	 40,439,173		45,789,173.91	e	
Adjustment of Pnor Year Appropriations	•		۳	,	Ψ	43,703,173.31	Ą	•
Adjustments - Other		_		-		-		•
Restated Fund Balance July 1	\$	41,139,066	\$			45 790 174	_	-
ENDING BALANCE, JUNE 30	\$	40,439,173	•		\$\$	45,789,174		MATERIAL PROPERTY AND ADDRESS OF THE PARTY AND
		40,433,173	₽ SMESSON	45,789,174 	Parameter Parame	49,310,212	<u> </u>	***************************************
COMPONENTS OF ENDING FUND BALANCE Nonspendable: Stores, Rev Cash, Prepd Exp Restricted:		437,485		 426,262 		426,262		-
- Carryover, Entitlements		_						-
- Carryover, Other Local Projects		-		-				-
Commited:				- n		-		-
Assigned: - Carryover, Other		56,002		-				_
- Equipment Replacement - RS 0170		445,769		-		-		-
- Technology Infrastructure - Unrestricted		2,340,114		-		-		-
- Textbooks (Unrestricted & Lottery)		3,375,085		-		•		-
- Mandated/Common Core - One time Fundin		1,439,581		7,550,806		11,698,202		•
 Instructional materials for new school G.A.S.B. 16 Va Accrual 		400 00=		-		2,000,000		-
- O.A.O.B. TO VA ACCIDA		429,007		429,007		429,007		•
	-		North Control	-	CONTRACTOR		manuscoper((characteristic and constraints

		00444=						
		2014-15 Actuals		2015-16 Current Budget		2016-17		2016-17
		06/30/15		04/30/16		Preliminary Budget		Adopted
RESTRICTED/UNRESTRICTED		00,00,10		04/30/10		buuget		Budget
LCFF/REVENUE LIMIT:	\$	152,041,37	5 \$	179,897,023	\$	194,913,70	2 \$	
FEDERAL:								
Special Ed (Idea Basic Grant PL 94-142)	\$	1,268,47	4 \$	1,260,921	\$	1,260,92	1 \$	
Special Ed IDEA LA Part B		1,42		-	II	-		
Migrant Ed Program		212,81		709,549	11	709,54	9	
Safe & Supportive Schools		270,06		-	11	-		
Title I		7,225,49		8,850,737	ii	7,270,34	1	
Voc & Appl Sec lic (Perkins)		233,79		212,829		212,829)	
Title II Title III		1,017,68		1,592,931		907,687	7	
		459,478		953,048		557,812		
Title IV - 21st Century Comm Learning Cente Other Federal Income	Г	2,569,580 202,117		2,534,848		2,128,878		
TOTAL FEDERAL	\$	13,460,937		608,626		447,784		
OTHER STATE:	ecoson.	13,400,331	\$	16,723,489		13,495,804	\$	Polonia de la companya del companya de la companya del companya de la companya de
Tier III	\$		\$					
Class Size Reduction K-3 (20-1)	v	_	Ψ	•	\$	-	\$	-
Mandated Costs		1,911,672)	10,646,946		4 000 040		•
Lottery		3,456,927		3,694,126		4,822,818		•
Other State Apport - Prior Year		108,609		3,094,126 76,751	11	3,541,266		-
Prop 98 Mental Health Apportionment		100,003	•	10,131		-		•
After School Ed & Safety Grant		1,780,312	,	1,899,855		1,899,855		
Ag Voc Incentive Grants		29,042		45,823	**	25,178		•
California Career Pathway Trust		300,000		414,700		•		-
Proposition 39 - CA Clean Energy Jobs Act		-		414,700	# 	115,750		•
Transportation Home-to-School		-		_	11	-		-
Transportation - Special Ed		•		_	11	-		-
Other State Apporttionment (Hourly Programs)	-		•	11	_		-
Quality Education Investment Act 2006		825,077		825,077				-
Common Core Standards Implementation		,		525,011	н	_		-
All Other State Income		22,836		5,535,297	II	6,425,141		-
TOTAL OTHER STATE	\$	8,434,476	\$		\$	16,830,008	\$	
OTHER LOCAL:	MANAGEMENT			The state of the s	Deliverance	10,030,000	4	######################################
Special Education Interagency	\$	3,795,511	¢		 \$	2 654 947	•	
Sales, Leases, and Rentals	*	82,147	Ψ	67,858	**	3,651,217 63,000	Ф	-
Interest		371,806		290,000		300,000		-
Transportation Fees from Individuals					11	300,000		•
Interagency Services Between LEA's		998,311		606,842		316,000		-
All Other Local Income		1,496,835		1,243,176		391,995		•
TOTAL OTHER LOCAL	\$	6,744,609	\$		'' \$		_	
OTAL REVENUES:	\$	180,681,396	244	CONTRACTOR STATEMENT OF THE PARTY NAMED IN	<u>*</u> \$	4,722,212 229,961,726		
THER FINANCING SOURCES/USES	RESOURCE		<u> </u>		- Administra	223,301,720	\$	*
Interfund Transfers] 			
TRANSFERS IN	\$	36,247	s		 \$	30,000	e	
TRANSFERS OUT	*	00,211	٧	20,000	Ψ 	30,000	φ	•
Between GF & Sp Reserve Fn	\$	(11,133,150)	\$	(10,977,284)	I \$	(11,177,217)	\$	
Fr all Funds to SSBF - FN35		-		-		-	•	
Fr GF,SP Reserve FN11		(1,163,863)		(510,231)		_		
Interfund Trnsfrs Out		_				-		
Total Transfers Out	\$	(12,297,013)	\$	(11,487,515)	-	(11,177,217)	\$	
SUIDCES	•			ĺ	ĺ			
SOURCES	\$	5,885	\$	29,701		-	\$	-
USES		(6, 165)		(7,865)		(7,000)		
CONTRIBUTIONS TO RESTRIPED BY ANGES		-		-		-		
TRANSFERS OF RESTRICTED BALANCES		•		-		-		
FLEXIBILITY TRANSFERS		•		-		-		
TAL FRIANCING CONTRACT		•		<u>-</u>	<u> </u>	-		
OTAL FINANCING SOURCES/USES	\$	(12,261,046)	\$	(11,445,679)	\$	(11,154,217)	\$	

RESTRICTED

		2014-15 Actuals 6/30/2015	C	2015-16 Current Budget 4/30/2016	 	2016-17 Preliminary Budget		2016-17 Adopted Budget
REVENUES:					'i==			
LCFF/Revenue Limit	\$	-	\$	-	\$	-	\$	
Federal		13,379,083		16,564,597	Ï	13,495,804		_
Other State		3,818,491		9,607,936	ii	9,198,089		-
Other Local		4,987,229		4,810,320	1	3,651,217		
TOTAL REVENUES	\$	22,184,803	\$	30,982,853	\$	26,345,110	\$	•
EXPENDITURES:								
Certificated Salaries	\$	10,212,789	\$	10,188,342	\$	9,745,758	\$	
Classified Salaries		4,816,891			11	4,866,111	•	
Employee Benefits		6,306,997				13,234,020		
Books and Supplies		7,120,146			11	6,546,658		
Services/Other Operating		7,418,477		8,770,334	.,	5,561,417		•
Capital Outlay		1,778,209			11	290,000		-
Other Outgoing		558,967		=	 	632,000		-
Direct Support/Indirect Costs		754,769			 	1,126,502		-
TOTAL EXPENDITURES	\$	38,967,245	\$		·· —			
	***************************************	30,501,243	*		<u>\$</u> 	42,002,466	\$	VIII.
EXCESS (DEFICIENCY)	\$	(16,782,442)	\$	(13,857,054)		(15,657,356)	\$	-
OTHER FINANCING SOURCES/USES:					!! !!			
Interfund Transfers In - FN25	\$	-	\$	_	 \$		\$	
Interfund Transfers Out - FN14	*	(1,766,851)	Ψ	(510,231)		~	φ	-
Other Sources/Uses		5,885		29,701		_		-
Contributions to Restricted Programs		14,627,963			!! 	16,182,126		-
Transfers to Special Reserve - Fund 40		-				-		
Flexibility Transfers		-	_		II	*		-
TOTAL FINANCING SOURCES/USES	\$	12,866,996	\$	13,574,393	1 \$	16,182,126	\$	•
NET INCREASE IN FUND BALANCE	\$	(3,915,446)	\$		\$	524,770	\$	*
BEGINNING FUND BALANCE, JULY 1	•	4.5.40		<u> </u>	1			
	\$	4,512,709	\$		\$	314,601	\$	-
Adjustment of Prior Year Appropriations Adjustments - Other		-		-	1	-		-
•				<u> </u>	l	-		•
Restated Fund Balance	\$	4,512,709	\$	597,262	\$	314,601	\$	-
ENDING BALANCE, JUNE 30	\$	597,262	\$	314,601	\$	839,371	\$	
COMPONENTS OF ENDING FUND BALANCE								
Nonspendable: Stores, Rev Cash, Prepd Exp				- [[-		_
Restricted - Grant-Def at Year-End		(0)		(0)		687,000		_
 Carryover, Entitlements 		522,798		314,601		152,371		_
- Carryover, Other Local Projects		74,464		- 1		-		_
Commited:		•						
Assigned: - Carryover, Other		_		- 1				-
- Carryover				-				_
- Equipment Rplcmnt				-		•		-
- Textbooks		-		-		-		_
- G.A.S.B. 16 Va Accrual				-				-
		-		- II		-		-
	WWITHHELE		*******	_	404	-		-

^{***}update Elenas wksht information

RESTRICTED		2014-15 Actuals 06/30/15		2015-16 Current Budget 04/30/16	.,	2016-17 Preliminary Budget		2016-17 Adopted Budget
LCFF/REVENUE LIMIT:	\$	•	\$		 _ \$	_	\$	
FEDERAL:					_ _	Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market	ore mouse	
Special Ed (Idea Basic Grant PL 94-142) Special Ed IDEA LA Part B	\$	1,268,47 1,42		1,260,92 -		1,260,92	1 \$	
Migrant Ed Program Safe & Supportive Schools		212,8° 270,08		709,54 -		709,549 -	9	-
Title I - Basic Grant Low Income/Neglect		7,225,49	97	8,850,73		7,270,344	ļ	_
Voc & Appl Sec lic (Perkins)		233,79		212,829	9	212,829)	-
Title II - Part A & Part D		1,017,68		1,592,93	1	907,687	•	-
Title III		459,47	8	953,048	3	557,812	?	
Title IV - 21st Century Comm Learning Cent	er	2,569,58		2,534,848	3	2,128,878	i	
Other Federal Income		120,26	3	449,734	<u> </u>	447,784	<u> </u>	-
TOTAL FEDERAL	\$	13,379,08	3 \$	16,564,597	<u> \$</u>	13,495,804	\$	•
OTHER STATE:					11			
Tier III Class Size Reduction K-3 (20-1)	\$	-	\$	-	\$	-	\$	-
Mandated Costs		-		-	11	•		-
Lottery		752,614	4	007.007				-
Other State Apport - Prior Year		108,609		887,307		802,165		-
Prop 98 Mental Health Apportionment		-	,	76,751	**	-		-
After School Ed & Safety Grant		1,780,312	2	1,899,855	 	1,899,855		-
Ag Voc Incentive Grants		29,042		45,823		25,178		_
California Career Pathway Trust		300,000)	414,700		115,750		
Proposition 39 - CA Clean Energy Jobs Act		-		-	ii	-		-
Transportation Home-to-School		-		-	11	-		-
Transportation - Special Ed Other State Apporttionment (Hourly Programs		•		-		-		-
Quality Education Investment Act 2006)	005.077		-		-		-
Common Core Standards Implementation		825,077		825,077		-		-
All Other State Income		22,836		5,458,423		C 255 141		-
TOTAL OTHER STATE	\$	3,818,491	-	9,607,936	\$	6,355,141		-
OTHER LOCAL:	***************************************			3,001,330	L/SNA	9,198,089	\$	**************************************
Special Education Interagency Sales, Leases, and Rentals	\$	3,795,511	\$	3,860,472	 \$	3,651,217	\$	-
Interest		•		-	1	-		-
Transportation Fees from Individuals					1	-		-
Interagency Services Between LEA's		600,297		295,842		-		-
All Other Local Income		591,421		654,006	11	-		_
TOTAL OTHER LOCAL	\$	4,987,229	\$	4,810,320	 \$	3,651,217	•	
TOTAL REVENUES:	\$	22,184,803	\$		\$	26,345,110	POST CALL DE LA COLUMN DE LA CO	
OTHER FINANCING SOURCES/USES Interfund Transfers			nirgues a		" I — 	23,070,110	Ψ	XXX
TRANSFERS IN TRANSFERS OUT	\$	-	\$	•	\$	-	\$	-
Between GF & Sp Reserve Fn 40 Fr all Funds to SSBF - FN35	\$		\$		 \$ 	-		•
Fr GF to Def Maint FN14 Interfund Trnsfrs Out		(1,766,851) -		(510,231)	1) 1	- -		-
Total Transfers Out	\$	(1,766,851)	\$	(510,231)		-	\$	-
SOURCES USES	\$	5,885	\$	29,701	 \$ 	-	\$	-
CONTRIBUTIONS TO RESTR PRG TRANSFERS OF RESTRICTED BALANCES		14,627,963		- 14,054,923		- 15,495,126		-
FLEXIBILITY TRANSFERS		-		-		-		
OTAL FINANCING SOURCES/USES	\$	12,866,997	\$	13,574,393	•	4E ADE 400		
	CHARLES THE STREET	,	*	13,314,333	\$	15,495,126	5	-

ADULT EDUCATION - FUND 11 2016-17 Preliminary Budget

		2014-15 Actuals 06/30/15		2015-16 Revised Bgt 04/30/16			2016-17 Preliminary Budget		2016-17 Adopted Budget
REVENUES:					= 11				
Revenue Limit	\$	-	\$	_	ii	\$	_	\$	_
Federal		167,815	•	194,265	ii	Ψ	194,265	Ψ	_
Other State		22,709		1,064,863	ii		1,011,628		
Other Local		341,248		121,599	ii		92,464		
TOTAL REVENUES	\$	531,772	\$	1,380,727	11	\$		œ	
	Ψ	001,772	Ψ	1,300,727		φ	1,298,357	\$	
EXPENDITURES:					II				
Certificated Salaries	\$	400.040	•	400.000	11				
Classified Salaries	Ф	486,813	\$	496,989	II	\$	460,364		
Employee Benefits		169,744		185,436	11		173,182		
Books and Supplies		208,592		260,265	II		234,853		
		84,943		672,999	11		120,103		
Services/Other Operating Capital Outlay		77,369		153,756	11		292,117		
•		-		5,000	11		400,000		
Other Outgoing					11				
Interprogram/Interfund Support	*******	5,424		4,489	11		54,015		
TOTAL EXPENDITURES	\$	1,032,886	\$	1,778,934	11	\$	1,734,634	\$	-
					11				
EXCESS (DEFICIENCY)	\$	(501,114)	\$	(398,207)	11	\$	(436,277)	\$	_
					П		, ,		
OTHER FINANCING SOURCES/USES:					11				
Interfund Transfers In	\$	601,035	\$	-	П	\$	_	\$	_
Interfund transfers Out		-		-	11		_		-
Other Sources/Uses		-		_	11		_		_
Contributions to Restricted Programs		-		-	11		-		_
Transfers of Restricted Balances		-		-	11		-		-
Flexibility Transfers		_		-	П		_		_
TOTAL FINANCING SOURCES/USES	\$	601,035	\$	_	11	\$	_	\$	-
NET INCREASE IN FUND BALANCE	\$	99,921	\$	(398,207)	11	\$	(436,277)	\$	**************************************
	***************************************	OO, OZ I	Ψ	(000,201)		**************************************	(430,211)	Φ	TO THE RESIDENCE OF THE PARTY O
BEGINNING FUND BALANCE, JULY 1	\$	936,564	\$	1,036,485	11	\$	620 270	Φ.	
Adjustment of Prior Year Appropriations	Ψ	950,504	Ψ	1,030,465		Ф	638,278	\$	-
· · · ·		-		-	11		-		-
Adjustments - Other		-		-	11		-		-
RESTATED FUND BALANCE, JULY 1	\$	936,564	\$	1,036,485	Н	\$	638,278	\$	
ENDING BALANCE, JUNE 30	\$	1,036,485	\$	638,278	11	\$	202,001	\$	-
				**************************************	11	Name of Street,	The second secon	el-termination of the second	
Nonspendable: Revolving Cash	\$	2,000	\$	2,000	ii	\$	2,000	\$	_
Restricted		,	•	_,,,,,	II	*	2,000	Ψ	-
- Adult Secondary Ed		_		_	ii		_		_
- Carryover		34,375		_	ii		_		<u>-</u>
Assigned: C/O - other		0.,0.0			11		_		-
Commited:					ii		_		-
Adult Education Program	\$	1,000,109	\$	636,278	ii	\$	200,001	\$	
G.A.S.B. 16 Va Accrual	*	1,000,100	*	000,210		Ψ	200,001	Ψ	-
Other Commitments					!!				
Reserve for Economic Uncertainty - 3%	œ		•		11			_	
Unassigned/Unappropriated Amount	\$	-	\$	-	11	\$	_	\$	-
onassignearonappropriated Amount	\$	-	\$	-	11	\$	-	\$	-

CHILD DEVELOPMENT - FUND 12 2016-17 Preliminary Budget

		2014-15 Actuals 06/30/15	F	2015-16 Revised Bgt 04/30/16	F	2016-17 Preliminary		2016-17 Adopted
REVENUES:	-	00.00.10	-	04/30/10		Budget		Budget
Revenue Limit	\$	-	\$		 \$		•	
Federal	•	-	Ψ	_	\$ 	-	\$	-
Other State		1,926,487		2,231,280	11	2,131,988		-
Other Local		85,768		91,103		83,133		-
TOTAL REVENUES	\$	2,012,255	\$	2,322,383	\$	2,215,121	\$	
	G EOGRAS	Name of the second	albania.		" <u>Ψ</u>	2,210,121	Ψ	
EXPENDITURES:					ii			
Certificated Salaries	\$	592,707	\$	703,640	ii \$	689,134		
Classified Salaries		464,273		518,739	ii	521,649		
Employee Benefits		416,769		504,702	Ï	553,803		
Books and Supplies		231,971		557,283	ii	271,600		
Services/Other Operating		38,969		95,930	ii	35,850		
Capital Outlay		-		38,574	İ	·		
Other Outgoing		33,735		33,735	ii	33,735		
Interprogram/Interfund Support		77,960		97,632	ii	109,350		_
TOTAL EXPENDITURES	\$	1,856,383	\$	2,550,235	\$	2,215,121	\$	-
EXCESS (DEFICIENCY)	\$	155,872	\$	•	 \$	-	\$	*
OTHER FINANCING SOURCES/USES:					11			
Interfund Transfers In	\$		¢.					
Interfund transfers Out	Ψ	(1,035)	\$		\$	-	\$	-
Other Sources/Uses		(1,035)			!!	-		-
Flexibility Transfers		_			II	-		-
TOTAL FINANCING SOURCES/USES	-		<u> </u>		<u> </u>			
NET INCREASE IN FUND BALANCE	\$	(1,035)	\$		II <u>\$</u>		\$	-
NET MOREAGE IN FUND BALANCE	\$	154,837	\$		<u>\$</u>	-	\$	
BEGINNING FUND BALANCE, JULY 1	\$	73,015	\$	227.852	 \$	0	\$	_
Adjustment of Prior Year Appropriations		-				Ū	Ψ	-
Adjustments - Other		_				-		-
RESTATED FUND BALANCE, JULY 1	\$	73,015	<u> </u>					
ENDING BALANCE, JUNE 30			\$		\$	0	\$	-
ENDING BALANGE, JUNE 30	\$	227,852	\$	0		0	\$	
				<u> </u>				
Nonspendable: Revolving Cash Restricted	\$	-	\$	- 	\$	-	\$	-
- Carryover		-		-		_		
- Child Development Program	\$	227,852	\$	-		_	\$	-
Assigned: C/O - other	•		-	- [_	Φ	-
Other Commitments				ı. İi		-		-
Unassigned/Unappropriated Amount		-		0		0		-

CAFETERIA - FUND 13 2016-17 Preliminary Budget

REVENUES:	Section 2015	2014-15 Actuals 06/30/15		2015-16 Revised Bgt 04/30/16	-	2016-17 Preliminary Budget		2016-17 Adopted Budget
Revenue Limit	•		_					
Federal	\$	-	\$	<u>.</u>	\$	-	\$	-
Other State		10,013,363		9,815,897	II	11,325,472		-
Other Local		803,592		750,441	11	870,110		-
	_	541,050		193,127		181,897		_
TOTAL REVENUES	\$	11,358,004	<u>\$</u>	10,759,465	II <u>\$</u>	12,377,479	\$	
EXPENDITURES:					 			
Certificated Salaries	\$		\$	_	\$		\$	
Classified Salaries	*	2,802,948	Ψ	3,110,583	Ψ	3,063,313	Ф	-
Employee Benefits		1,629,585		1,712,128	11	1,904,888		
Books and Supplies		6,608,048		5,988,073		5,595,500		
Services/Other Operating		387,880		467,660		364,992		
Capital Outlay		96,341		606,318	 	650,000		
Other Outgoing		-		000,010		030,000		
Interprogram/Interfund Support		513,082		551,020	 	537,692		
TOTAL EXPENDITURES	\$	12,037,884	\$	12,435,782				-
	******	12,007,004	Ψ	12,433,762		12,116,385	\$	4
EXCESS (DEFICIENCY)	\$	(679,879)	\$	(1,676,317)	 \$	261,094	\$	-
OTHER FINANCING SOURCES/USES:								
Interfund Transfers In	\$	2,988	\$	_	\$		\$	
Interfund transfers Out	•	-,000	Ψ	_	Ψ	-	Ф	-
Other Sources/Uses		_				-		-
TOTAL FINANCING SOURCES/USES	\$	2,988	\$	-	\$		\$	
NET INCREASE IN FUND BALANCE	\$	(676,891)	\$	(1,676,317)	\$	- Martine and Company and Comp		COLUMN TO A SAN ON THE PROPERTY OF THE PARTY
		(0,0,001)	Ψ	(1,070,317)	 <u> </u>	261,094	\$	-
BEGINNING FUND BALANCE, JULY 1	\$	4,986,230	d.		11		_	
Adjustment of Prior Year Appropriations	Ψ	4,300,230	\$		\$	2,633,021	\$	-
Adjustments - Other		-			11	-		-
•					II	-		-
RESTATED FUND BALANCE, JULY 1	\$	4,986,230	\$		II \$	2,633,021	\$	-
ENDING BALANCE, JUNE 30	\$	4,309,338	<u>\$</u>	A STATE OF THE PARTY OF THE PAR	<u>\$</u>	2,894,115	<u>\$</u>	49///
Nonspendable: Revolving Cash, Stores Restricted	\$	222,620	\$	499,948	 \$	499,948	\$	-
- Carryover		-			 	_		
- Child Nutrition Program		4,061,191				2,368,640		-
- G.A.S.B. 16 Va Accrual		25,527			1	25,527		-
Other Commitments:		_3,02.			1	20,027		-
Unassigned/Unappropriated Amount		-		-		_		-
					•			

DEFERRED MAINTENANCE - FUND 14 2016-17 Preliminary Budget

REVENUES:		2014-15 Actuals 06/30/15	ı	2015-16 Revised Bgt 04/30/16		2016-17 Preliminary Budget		2016-17 Adopted Budget
Revenue Limit	\$	750.000			Н			
Federal	Ф	750,000	\$	750,000	\$	_	\$	-
Other State		-		-	II	-		_
Other Local		0.740		-		-		-
TOTAL REVENUES		2,742	-	1,000	_	-	_	
TOTAL REVENUES	\$	752,742	\$	751,000	<u>\$</u>	-	\$	_
EXPENDITURES:								
Certificated Salaries	\$		•					
Classified Salaries	Φ	-	\$	-	\$	-	\$	-
Employee Benefits		-		-	1	-		-
Books and Supplies		-		-		-		-
Services/Other Operating		770 200		-	1	-		-
Capital Outlay		778,393		467,607		-		-
Other Outgoing		1,741,401		793,624		-		-
Interprogram/Interfund Support		-		-	1	-		-
TOTAL EXPENDITURES						-		-
TOTAL EXICHDITORES	\$	2,519,794	\$		11 \$	-	\$	-
EXCESS (DEFICIENCY)	\$	(1,767,051)	\$	(510,231)	 \$	-	\$	<u>.</u>
OTHER FINANCING SOURCES/USES:								
Interfund Transfers In	\$	1,766,851	\$		•		•	
Interfund transfers Out	*	1,700,001	Ψ	•	\$	-	\$	-
Other Sources/Uses		_			 	-		-
TOTAL FINANCING SOURCES/USES	\$	1,766,851	\$		<u> </u>	-		-
NET INCREASE IN FUND BALANCE	\$	The state of the s			\$_	_	\$	**
MONTH NOT THE BALANCE	D	(200)	<u>\$</u>		<u>\$</u>	Commence of the Commence of th	\$	25.
BEGINNING FUND BALANCE, JULY 1	\$	200	\$	(0)	 \$	(0)	\$	_
Adjustment of Prior Year Appropriations		-		- 1	•	(0)	Ψ	_
Adjustments - Other		-						-
RESTATED FUND BALANCE, JULY 1	\$	200	\$					
ENDING BALANCE, JUNE 30	\$					(0)	\$	
-,-+·· -	Ψ	(0)	\$	(0)	1000000	(0)	\$	-
				[]				
Nonspendable: Revolving Cash	\$	_	\$	11			_	
Restricted	*		Ψ	-		-	\$	-
- Carryover		_		11				
Committed: Deferred Maintenance		(0)		-		-		-
Assigned: G.A.S.B. 16 Va Accrual		(0)		(0)		(0)		-
Unassigned/Unappropriated Amount		_		-		-		-
, ,		-		- 11		-		-

Note: Fund 14 will be closed at the end of 2014-15, Capital Projects (Deferred Maintenance) will be coded to Fund 40 starti

BUILDING FUND/G.O. BOND PROCEEDS - FUND 21 2016-17 Preliminary Budget

DEVENUE	-	2014-15 Actuals 06/30/15		2015-16 Revised Bgt 04/30/16		2016-17 Preliminary Budget		2016-17 Adopted Budget
REVENUES:					=			
Revenue Limit Federal	\$	-	\$	-	ji s	-	\$	_
Other State		-		_	ii	-	•	_
Other Local		-		-	ii	-		_
····· — = = +···		105,066	_	69,000	ii _	94,000		_
TOTAL REVENUES	<u>\$</u>	105,066	\$	69,000	11 9	94,000	<u>\$</u>	-
EXPENDITURES:								
Certificated Salaries	\$	_	\$		 \$		•	
Classified Salaries	•	-	Ψ	_	\$ 	-	\$	-
Employee Benefits		_		_	11	-		-
Books and Supplies		-			 	-		-
Services/Other Operating		_		64,232	11	-		-
Capital Outlay		_		14,028,952	11	-		-
Other Outgoing		-		-		_		-
Interprogram/Interfund Support		17,784,462		-	ii _	-		-
TOTAL EXPENDITURES	\$	17,784,462	\$	14,093,184	<u>\$</u>	-	\$	-
EXCESS (DEFICIENCY)	\$	(17,679,397)	\$	(14,024,184)	 \$	94,000	\$	-
OTHER FINANCING SOURCES/USES:								
interfund Transfers in	\$	_	\$				_	
Interfund transfers Out - Fund 35	*	(1,063,259)	Ψ	-	\$	-	\$	-
Other Sources/Uses		17,784,462		11,233,556	 	-		-
TOTAL FINANCING SOURCES/USES	\$	16,721,203	\$					
NET INCREASE IN FUND BALANCE	\$		\$		<u>\$</u>	-	\$	
	***************************************	(330,133)	Φ		<u>\$</u> 	94,000	\$	STATE OF THE PARTY
BEGINNING FUND BALANCE, JULY 1	\$	12.040.000	•					
Adjustment of Prior Year Appropriations	Ф	13,612,260	\$		\$	9,863,438	\$	_
Adjustments - Other		-		-		-		-
		-						
RESTATED FUND BALANCE, JULY 1	\$		\$	12,654,066	\$	9,863,438	\$	-
ENDING BALANCE, JUNE 30	\$	12,654,066	\$	9,863,438	\$	9,957,438	\$	***************************************
				ļ				
Nonspendable: Revolving Cash Restricted - Carryover	\$	- :	\$	- ! -	\$	-	\$	-
- Restricted for New Construction		40.054.000		- 1		-		-
Assigned: G.A.S.B. 16 Va Accrual		12,654,066		9,863,438		9,957,438		-
Other Commitments		-		-		-		-
Unassigned/Unappropriated Amount				.[].				
		-		-		-		-

CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25 2016-17 Preliminary Budget

		2014-15 Actuals 06/30/15	i	2015-16 Revised Bgt 04/30/16	1	2016-17 Preliminary Budget		2016-17 Adopted
REVENUES:						Duaget		Budget
Revenue Limit	\$	-	\$	_	 \$		\$	
Federal	·	-	•	-		_	Ψ	-
Other State		-		-	Ï	_		=
Other Local		1,404,575.71		1,270,000	ii	1,275,000		_
TOTAL REVENUES	\$	1,404,576	\$		ii <u>\$</u>	1,275,000	\$	-
EXPENDITURES:					 			
Certificated Salaries	\$	_	\$		 \$	_	\$	
Classified Salaries	•	_	*		:ι Ψ 	_	φ	-
Employee Benefits		-				_		-
Books and Supplies		-				_		-
Services/Other Operating		50				-		_
Capital Outlay		-				_		_
Other Outgoing		-			į	-		_
Interprogram/Interfund Support		-				+		_
TOTAL EXPENDITURES	\$	50	\$	15,550	1 \$	-	\$	
EXCESS (DEFICIENCY)	\$	1,404,526	\$	1,254,450	 \$	1,275,000	\$	-
OTHER FINANCING SOURCES/USES:					} 			
Interfund Transfers In	\$	_	\$	-			\$	
Interfund transfers Out - Fund 01, 56	,	(653,553)	•	(418,463)		(359,425)	Φ	-
Other Sources/Uses		-				(333,423)		-
TOTAL FINANCING SOURCES/USES	\$	(653,553)	\$	(418,463)		(359,425)	\$	
NET INCREASE IN FUND BALANCE	\$	750,973	\$	835,987	Barrer (1990)	915,575	\$	500 100 100 100 100 100 100 100 100 100
			Υ	000,507	0302316000	010,010	Ď	
BEGINNING FUND BALANCE, JULY 1	\$	4,900,794	\$	5,651,766		6,487,753	\$	
Adjustment of Prior Year Appropriations		-	*	-		0,407,700	Ψ	-
Adjustments - Other		_				-		-
RESTATED FUND BALANCE, JULY 1	\$	4,900,794	\$			6,487,753	<u> </u>	-
ENDING BALANCE, JUNE 30	\$	5,651,766	\$	MANAGEMENT THE PROPERTY OF THE PERSONS AND ADDRESS OF THE PERSONS AND ADDRE	-	The same of the sa	\$	
	Westerman	3,031,700	Ψ.	6,487,753 	\$	7,403,328	\$	Wildowsky Wildowsky Commonweal Co
Nonspendable: Revolving Cash	\$	_	\$	1	\$		•	
Restricted	Ψ	-	Φ	- 	Ф	-	\$	-
- Carryover		-		- ji		-		_
Agginged New County "	\$	-	\$	- 11	\$	_	\$	-
Assigned: New Construction		5,651,766		6,487,753		7,403,328		-
Other Commitments				11				
Unassigned/Unappropriated Amount		-		- 11		-		-

REDEVELOPMENT AGENCY - FUND 27 2016-17 Preliminary Budget

		2014-15 Actuals 06/30/15		2015-16 Revised Bgt 04/30/16	í	2016-17 Preliminary Budget		2016-17 Adopted
REVENUES:					===	Budget		Budget
Revenue Limit	\$	_	\$	_	\$		\$	
Federal		_	•	-		-	φ	-
Other State		-		-		_		_
Other Local		684,991		802,277	ii	857,285		_
TOTAL REVENUES	\$	684,991	\$	802,277	11 \$	857,285	\$	_
EXPENDITURES:								
Certificated Salaries	\$	_	\$		 \$		•	
Classified Salaries	•	_	Ψ		 •	-	\$	-
Employee Benefits		-			11 []	-		-
Books and Supplies		~				-		-
Services/Other Operating		_			!! 	-		-
Capital Outlay		_			11 	-		~
Other Outgoing		_				•		-
Interprogram/Interfund Support		-			 	_		-
TOTAL EXPENDITURES	\$	-	\$		\$		\$	-
EXCESS (DEFICIENCY)	\$	684,991	\$		 \$	857,285	\$	30000 mmm(0000 moon = 00000 mmm (0000 mmm (0000 mmm) (0000 mm)
OTHER FINANCING SOURCES/USES:					l			
Interfund Transfers In - GF	•		_	l				
Interfund transfers Out - Fund 56	\$	(704 747)	\$	-		-	\$	-
Other Sources/Uses		(721,717)		(801,077)		(855,785)		
TOTAL FINANCING SOURCES/USES	\$	(721,717)	\$	 (801,077)		(055.705)		-
NET INCREASE IN FUND BALANCE	\$		-	The state of the s	. Mestamon	(855,785)	POSTURBINA	
OND DALANGE	<u> </u>	(36,727)	\$	1,200	filmings/sca	1,500	\$	
BEGINNING FUND BALANCE, JULY 1	•	005.040	_					
	\$	225,012	\$	188,285		189,485	\$	-
Adjustment of Prior Year Appropriations		-		- []		-		-
Adjustments - Other	*****			II		_		-
RESTATED FUND BALANCE, JULY 1	\$	225,012	\$	188,285	\$	189,485	\$	
ENDING BALANCE, JUNE 30	\$	188,285	\$	189,485		190,985	\$	-
				11			MANAGEMENT	THE PARTY OF THE P
Nonspendable: Revolving Cash Restricted	\$	_	\$	-	\$	-	\$	-
- Carryover		-		-				
•	\$	-	\$	-	\$	-	\$	-
Assigned	•	188,285	•	189,485	Ψ	190,985	Φ	-
Other Commitments		,		100,400		130,300		-
Unassigned/Unappropriated Amount		-		-		-		-

COUNTY SCHOOLS FACILITIES FUND - FUND 35 2016-17 Preliminary Budget

REVENUES:		2014-15 Actuals 06/30/15	1	2015-16 Revised Bgt 04/30/16	-	2016-17 Preliminary Budget		2016-17 Adopted Budget
Revenue Limit	\$		•			_		
Federal	Φ	-	\$	•		-	\$	-
Other State		-		-		-		-
Other Local		29,723		20.000		-		-
TOTAL REVENUES	\$	29,723	\$	20,000 20,000	_	20,000	-	-
	¥	ZO,1 ZO	Ψ	20,000	11 9	20,000	\$	
EXPENDITURES:								
Certificated Salaries	\$	-	\$	_	\$:	\$	
Classified Salaries		_	*	_	4	-	Ф	-
Employee Benefits		_		_	11	*		-
Books and Supplies		1,995		_	 	-		-
Services/Other Operating		32,031		4,000	11	-		-
Capital Outlay		1,105,507		2,759,746	11	-		-
Other Outgoing		-,,,,,,,,,		2,700,740		-		-
Interprogram/Interfund Support		-			 	-		-
TOTAL EXPENDITURES	\$	1,139,532	_	0.700.740				
= = =	Ψ	1,139,332	<u>\$</u>	2,763,746	<u>\$</u>	_	\$	
EXCESS (DEFICIENCY)	\$	(1,109,810)	\$	(2,743,746)	 \$	20,000	\$	-
OTHER FINANCING SOURCES/USES:								
Interfund Transfers In - Fund 21 & 25	\$	1,131,419	\$	16,400	6		•	
Interfund transfers Out	*	7,101,110	Ψ	10,400	\$	-	\$	-
Other Sources/Uses		_		<u>-</u>		-		-
TOTAL FINANCING SOURCES/USES	\$	1,131,419	<u> </u>		ll _	-		
NET INCREASE IN FUND BALANCE	φ \$	21,609	\$		\$	-	\$	-
	Ψ	21,009	\$		<u>\$</u>	20,000	\$	
BEGINNING FUND BALANCE, JULY 1	\$	3,822,969	\$		\$	1,117,232	\$	_
Adjustment of Prior Year Appropriations		-				1,117,202	Ψ	-
Adjustments - Other		_				-		-
RESTATED FUND BALANCE, JULY 1	\$	3,822,969	<u>c</u>					-
ENDING BALANCE, JUNE 30	\$	THE REAL PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS.	\$		1 \$	1,117,232	\$	***
THE BALANCE, BONE 30	D	3,844,578	\$		<u>\$</u>	1,137,232	\$	-
					ļ			
Nonspendable: Revolving Cash	\$	-	\$	-		_	\$	
Restricted				ľ			Ψ	-
- Carryover		-		-		_		
· .	\$	_	\$	-		_	\$	-
Assigned: Building Projects		3,844,578	•	1,117,232		1,137,232	Ψ	-
Other Commitment						.,,,		-
Other Commitments				Ï				
Unassigned/Unappropriated Amount		-		- 1		-		-

SPECIAL RESERVE-Capital Outlay - FUND 40 2016-17 Preliminary Budget

REVENUES:	-	2014-15 Actuals 06/30/15		2015-16 Revised Bgt 04/30/16		2016-17 Preliminary Budget		2016-17 Adopted Budget
Revenue Limit					=			
Federal	\$	-	\$	-	jj \$	_	\$	-
Other State		_		-	11	_		-
Other Local		-		-		. <u>-</u>		-
TOTAL REVENUES		31,050		10,000	11 _	3,000		_
TOTAL REVENUES	<u>\$</u>	31,050	\$	10,000	\$	3,000	\$	-
EXPENDITURES:								
Certificated Salaries	\$		\$					
Classified Salaries	Ψ		Ф	-	\$	-	\$	-
Employee Benefits		_		-		-		-
Books and Supplies		9,850		- 627	ll .	-		-
Services/Other Operating		162,930		637 88,735		-		=
Capital Outlay		2,199,791		4,758,692		4 447 700		-
Other Outgoing		2,.00,701		4,730,092		1,117,722		-
Interprogram/Interfund Support		-				-		-
TOTAL EXPENDITURES	\$	2,372,571	\$		 \$	1,117,722		
-	#HATERIAN,	Character - Charac			∥ <u>¥</u> ∥	1,117,722	\$	
EXCESS (DEFICIENCY)	\$	(2,341,522)	\$	(4,838,064)	\$	(1,114,722)	\$	-
OTHER FINANCING SOURCES/USES: Interfund Transfers In - GF Interfund transfers Out	\$	1,363,315	\$	1,097,728	 \$ 	1,117,722	\$	-
Other Sources/Uses					i	-		_
TOTAL FINANCING SOURCES/USES	\$	1,363,315	\$	1,097,728	\$	1,117,722	\$	-
NET INCREASE IN FUND BALANCE	\$	(978,207)	\$		\$	3,000	\$	_
				-	- Atminis	NO CONTRACTOR DE LA CON	<u> </u>	W/(1/2
BEGINNING FUND BALANCE, JULY 1 Adjustment of Prior Year Appropriations	\$	4,718,543 -	\$	3,740,336 -	\$	0	\$	-
Adjustments		_				-		-
RESTATED FUND BALANCE, JULY 1	\$	4,718,543	\$					
ENDING BALANCE, JUNE 30	\$	The second secon	\$ \$	The state of the s		0	\$	-
,	Ψ	3,740,330	Ф	0 1		3,000	\$	-
]] []				
Nonspendable: Revolving Cash Restricted - Carryover	\$	-	\$	- ## - 		-	\$	-
Sanjovo	•	-		- 11		-		-
Assigned: Capital Outlay Projects	\$		\$	- 11	\$	-	\$	-
Building Projects		3,740,336		0 [[3,000		-
Other Commitments				11				
Unassigned/Unappropriated Amount				#				
and a second of the second of		-		- [[-		_

SPECIAL RESERVE-BUILDING - FUND 41 2016-17 Preliminary Budget

REVENUES:	-	2014-15 Actuals 06/30/15		2015-16 Revised Bgt 04/30/16	-	2016-17 Preliminary Budget		2016-17 Adopted Budget
Revenue Limit	_		_		11			
Federal	\$	-	\$	-	:	5 -	\$	-
Other State		-		-	11	_		_
Other Local		9.503	,			-		-
TOTAL REVENUES		8,597		50,000	ll _	50,000		-
13112121020	<u>\$</u>	8,597	<u> \$ </u>	50,000	11 9	50,000	\$	_
EXPENDITURES:					11		- 1	
Certificated Salaries	•		_					
Classified Salaries	\$	-	\$	-	\$. <u>.</u>	\$	-
Employee Benefits		-		-	11	-		-
Books and Supplies		-		-		-		-
Services/Other Operating		-		-		-		-
Capital Outlay		-		-	11	-		-
Other Outgoing		-		-		_		
Interprogram/Interfund Support		-		-	11	-		_
TOTAL EXPENDITURES					11 _	-		-
TOTAL EXPENDITURES	\$	-	<u>\$</u>	-	<u>\$</u>		\$	_
EXCESS (DEFICIENCY)	\$	8,597	\$		 \$	50,000	\$	-
OTHER FINANCING SOURCES/USES: Interfund Transfers In - GF Interfund transfers Out Other Sources/Uses	\$	9,769,835	\$	9,879,556	 \$ 	10,059,495 -	\$	-
TOTAL FINANCING SOURCES/USES	\$	9,769,835			<u> </u>			
NET INCREASE IN FUND BALANCE	\$		\$	A CONTRACTOR OF THE PARTY OF TH	<u>\$</u>	10,059,495	\$	**
WILLIAM OND BALANCE	Ď	9,778,432	\$		<u>\$</u>	10,109,495	\$	
BEGINNING FUND BALANCE, JULY 1 Adjustment of Prior Year Appropriations	\$	274,605 -	\$	 10,053,037 -	 \$	19,982,593	\$	-
Adjustments		-		-				=
RESTATED FUND BALANCE, JULY 1	\$	274,605	\$	10,053,037		10.000.500		
ENDING BALANCE, JUNE 30	\$	10,053,037	\$		Athresis	19,982,593	\$	
	**************************************	70,000,007	Ψ	19,982,593	SEMONOTE	30,092,088	\$	-
Nonspendable: Revolving Cash Restricted - Carryover	\$	-	\$	- - 		-	\$	-
	\$	_	\$	-	e	-		-
Assigned: Capital Outlay Projects	•	_	Ψ	-	\$	-	\$	-
Building Projects Other Commitments		10,053,037		- 19,982,593		30,092,088		-
				11		-,,000		-
Unassigned/Unappropriated Amount		-		- 11		•		-

C.O.P. DEBT SERVICE - FUND 56 2016-17 Preliminary Budget

DEVENUE		2014-15 Actuals 06/30/15	l	2015-16 Revised Bgt 04/30/16		2016-17 Preliminary Budget		2016-17 Adopted Budget
REVENUES:					==			
Revenue Limit Federal	\$	-	\$	-	ji \$	_	\$	_
Other State		-		-	ji .	_	•	_
Other State Other Local		-		-	Í	-		-
		3,281		2,500	II	2,500		_
TOTAL REVENUES	\$	3,281	<u>\$</u>	2,500	11 \$	2,500	\$_	-
EXPENDITURES:					11			
Certificated Salaries	\$	_	\$					
Classified Salaries	•	_	Ψ	-	\$	-	\$	-
Employee Benefits		-		-		-		-
Books and Supplies		_		<u>-</u>		-		-
Services/Other Operating		_		-	 	-		-
Capital Outlay		_				•		-
Other Outgoing		1,519,914			 	1 105 010		-
Interprogram/Interfund Support		-			!! !!	1,185,210		-
TOTAL EXPENDITURES	\$	1,519,914	\$		 <u>\$</u>	1,185,210	\$	-
EXCESS (DEFICIENCY)	\$	(1,516,633)	\$		 \$	(1,182,710)	\$	
OTHER FINANCING SOURCES/USES:								
Interfund Transfers In - Fund 25, 27	\$	1,270,863	\$					
Interfund transfers Out	Ψ	1,270,003	Ф		\$	1,185,210	\$	-
Other Sources/Uses		_		-		-		-
TOTAL FINANCING SOURCES/USES	\$	1,270,863	\$	l				*
NET INCREASE IN FUND BALANCE	\$	(245,770)	\$	TO THE REAL PROPERTY OF THE PARTY	1,185,210	\$	-	
WE WAS DIE BIENNOE	*************************************	(245,770)	Т	2,500	Will control of	2,500	\$	The state of the s
REGINALIA CELIAD DALAMOS								
BEGINNING FUND BALANCE, JULY 1	\$	1,009,069	\$	763,299		765,799	\$	_
Adjustment of Prior Year Appropriations		-		-		_		_
Audit Adjustments		-				-		_
RESTATED FUND BALANCE, JULY 1	\$	1,009,069	\$	763,299		765,799	\$	
ENDING BALANCE, JUNE 30	\$	763,299	\$	765,799		The second secon	\$	No. of the Control of
					A TOWNSHIP OF		Ψ	
Nonspendable: Revolving Cash Restricted	\$	- ;	\$	- II	\$	_	\$	-
- Debt Service Payments		763,299		 765,799		768,299		_
Assigned: Debt Service		_		!!				
Other Commitments		-		-		-		-
Unassigned/Unappropriated Amount		-		- II		-		-

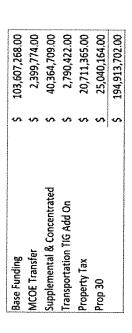
FOUNDATION TRUST-SCHOLARSHIP - FUND 73 2016-17 Preliminary Budget

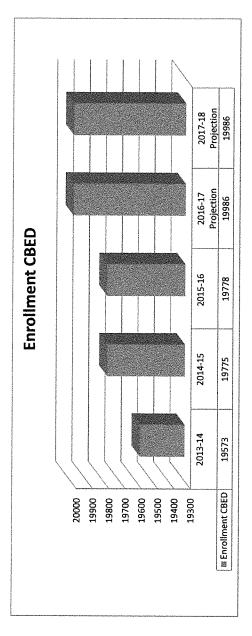
REVENUES:		2014-15 Actuals 06/30/15	1	2015-16 Revised Bgt 04/30/16	-	2016-17 Preliminary Budget	2016-17 Adopted Budget
Revenue Limit	c		_		11		
Federal	\$	-	\$	-	\$	-	\$ _
Other State		-		-		-	-
Other Local		967	,	-	II	-	+
TOTAL REVENUES				1,901	_	400	
THE REPERIORS	\$	967	\$. 1,901	\$	400	\$ -
EXPENDITURES:							
Certificated Salaries	•						
Classified Salaries	\$	-	\$	-	\$	-	\$ -
Employee Benefits		-		-	11	-	-
Books and Supplies		-		-	11	-	-
Services/Other Operating				-	11	-	_
Capital Outlay		4,500		18,295	11	-	-
Other Outgoing		-		-		-	_
Interprogram/Interfund Support		-			H	-	_
TOTAL EXPENDITURES							
TO THE EXITENDITORES	\$	4,500	\$	18,295	\$	-	\$ -
EXCESS (DEFICIENCY)	\$	(3,533)	\$		 \$	400	\$ -
OTHER FINANCING SOURCES/USES:							
Interfund Transfers In	\$		æ				
Interfund transfers Out	Ψ	-	\$	· ·	\$	-	\$ -
Other Sources/Uses		_				-	-
TOTAL FINANCING SOURCES/USES	•						
NET INCREASE IN FUND BALANCE	<u>\$</u> \$	TOTAL PROPERTY.	\$		\$		\$
TOTAL IN TOND BALANCE	Φ	(3,533)	\$	(16,394)	93.0000mm	400	\$ -
				!			
BEGINNING FUND BALANCE, JULY 1	\$	58,978	\$	FE 445			
Adjustment of Prior Year Appropriations	Ψ	30,370	Φ	55,445		39,051	\$ -
Adjustments		-		- 1		-	-
RESTATED FUND BALANCE, JULY 1							
ENDING BALANCE, JUNE 30	\$	58,978	\$	55,445		39,051	\$ _
ENDING BALANCE, JUNE 30	\$	55,445	\$	39,051	\$	39,451	\$ -
				11			
COMPONENTS OF ENDING NET ASSETS							
Capital Assets Net of Related Debt	_			ii			
Restricted Net Assets	\$		\$	- 11	\$	_	\$ _
Unrestricted Net Assets	\$		\$	38,650	\$		\$ -
Lorraine Thompson	_	16,795		401 jj		801	-
School of Science & Health	\$		\$	240 jj	\$		\$ _
Cadenazzi Roberts Science	\$		\$	- jj	\$		\$ -
Berry - Robotics Scholarship	\$		\$	6 jj	\$		\$ -
Madera Lions Club	\$		\$	- 1	\$		\$ -
	\$	16,144	₿	156	\$		\$ -

FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75 2016-17 Preliminary Budget

		2014-15 Actuals 06/30/15	i	2015-16 Revised Bgt 04/30/16	Pr	2016-17 eliminary Budget		2016-17 Adopted Budget
REVENUES:					. =====	Judget	***************************************	Duaget
Revenue Limit	\$	-	\$	-		-	\$	_
Federal		-		- j		-	*	_
Other State		-		- 1		-		-
Other Local		19		15	l			-
TOTAL REVENUES	\$	19	<u>\$</u>	15	A CONTRACTOR OF THE PARTY OF TH	-	\$	
EXPENDITURES:				 				
Certificated Salaries	\$	_	\$	-		_	\$	-
Classified Salaries		_		- 1			*	-
Employee Benefits		-		- ii		_		-
Books and Supplies		-		-		-		-
Services/Other Operating		-		- 1		-		-
Capital Outlay		-		-		-		-
Other Outgoing Interprogram/Interfund Support		-		- !!		-		-
TOTAL EXPENDITURES								
TOTAL EXPENDITURES	\$	-	\$	- !!		-	\$	
EXCESS (DEFICIENCY)	\$	19	\$	 15	\$	-	\$	-
OTHER FINANCING SOURCES/USES:								
Interfund Transfers In	\$	_	\$	-	\$		\$	
Interfund transfers Out	*	-	Ψ	-	Ψ	-	Φ	-
Other Sources/Uses		_				_		-
TOTAL FINANCING SOURCES/USES	\$	-	\$	- 1	\$	-	\$	
NET INCREASE IN FUND BALANCE	\$	19	\$	15	\$		\$	MCCOLOR CONTRACTOR
	L. Constant		**********		¥	PPO-DANA CONTRACTOR CO	Ψ ************************************	
BEGINNING FUND BALANCE, JULY 1	\$	2,329	\$	2,348	\$	2,363	\$	
Adjustment of Prior Year Appropriations	•	-	•	-	Ψ	2,000	Ψ	_
Adjustments		_				_		-
RESTATED FUND BALANCE, JULY 1	\$	2,329	\$		-			
ENDING BALANCE, JUNE 30	\$	2,348	\$	COMMUNICATION CONTRACTOR CONTRACT	\$	2,363	\$	-
2.15.110 B/L/1102, BONE 30	\$	2,340	Þ	2,363 	\$	2,363	\$	William Control of Con
COMPONENTS OF ENDING NET ASSETS				11				
Capital Assets Net of Related Debt	¢.		•		•		_	
Capital 199619 Het Of Meldica Deni	\$	-	\$	-	\$	-	\$	-
Restricted - Net Assets		-		-		-		-
Memorial Scholarship Fund	\$	2,348	\$	- 2,363	\$	2,363	œ	-
	Ψ	2,040	Ψ	2,505	Ф	∠,363	\$	-

Madera Unified Population

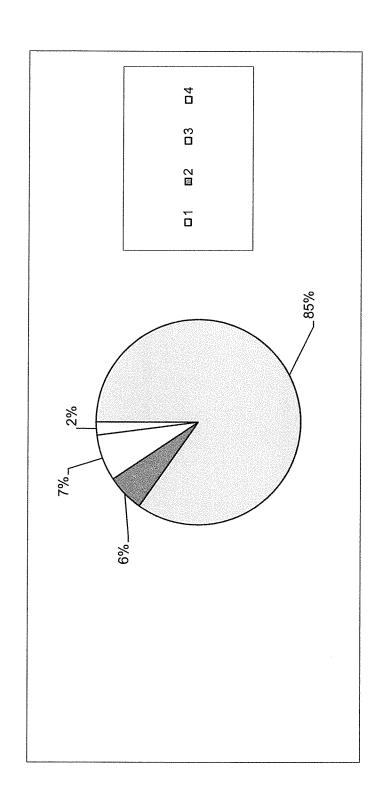




17488	6380	830	218	141	15/16
%06 %06	31%	4%	0.521%	0.445%	19775
17757	6139	718	103	88	14/15
Unduplicated Count	English Learner	Migrant	Homeless	Foster	CALPADS

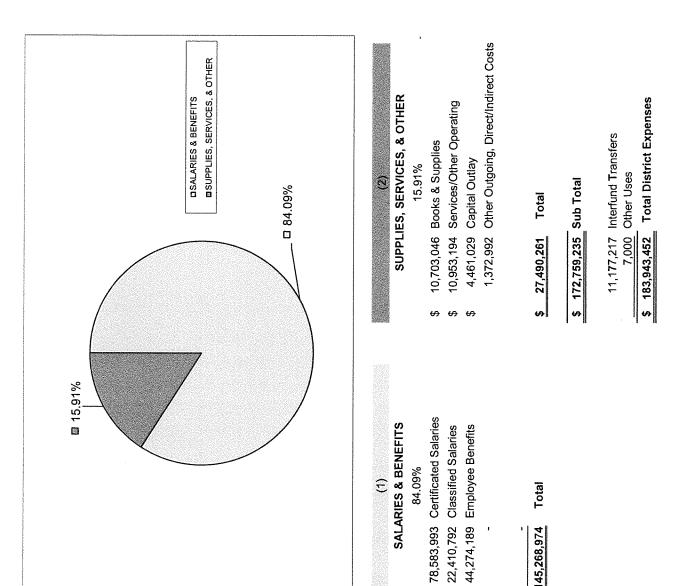
\$194,913,702		2016-17 LCFF Entitlement (LCFF Floor plus LCFF Funding GAP)	r plus LCF	(LCFF Floo	F Entitlemen	2016-17 LCF
\$12,853,884	49.08%				g GAP	LCFF Funding GAP
\$26,189,659	M.)	Difference or GAP (Difference between LCFF Target and LCFF Floor)	CFF Targ	ice between	GAP (Differer	Difference or
\$182,059,818		AND COMMENT OF SPECIAL PROPERTY AND ADDRESS OF SPECIAL PROPERTY ADDRESS OF SPECIAL PROPERTY AND ADDRESS OF SPECIAL PROPERTY AND ADDRESS OF SPECIAL PROPERTY AND ADDRESS OF SPECIAL PROPERTY AND ADDRESS OF SPECIAL PROPERTY AND ADDRESS OF SPECIAL PROPERTY AND ADDRESS OF SPECIAL PROPERTY ADDRESS OF SPECIAL		(Bulpun	LCFF FLOOR (Prior Year Funding)	LCFF FLOO!
\$208,249,477	21)	LCFF TARGET (Districts will not receive until full implementation in 2020-21)	ntil full Imple	I not receive u	ET (Districts wil	LCFF TARG
\$2,790,442	***************************************	***************************************	-		nn-add on	Transportation-add on
\$423,649		weeks the second of the second	on	ovement-add	Targeted Instructional Improvement-add on	Targeted Insi
\$205,035,386		***************************************			19,253.96	Total Base
\$61,980,305	\$1,500	\$1,573	\$224	\$8,618	5,201.74	9-12
\$28,879,333	\$1,262	\$1,323		\$7,438	2,881.22	7-8
\$46,636,066	\$1,226	\$1,285	dest estimates and control of the second	\$7,223	4,791.26	4-6
\$67,539,681.99	\$1,333	\$1,397	\$740	\$7,116	6,379.74	주.
Target Per ADA	Concentration 50% of Adj. Base for Unduplicated over 55%	Supplemental 20% of Adj. Base for Unduplicated Enrollment	Grade Span Add-ons	Grant Per ADA Includes 0.47% COLA	2016-17 Projected ADA	Grade Level

Madera Unified School District 2016-17 Preliminary Budget Total General Fund Revenues by Funding Source



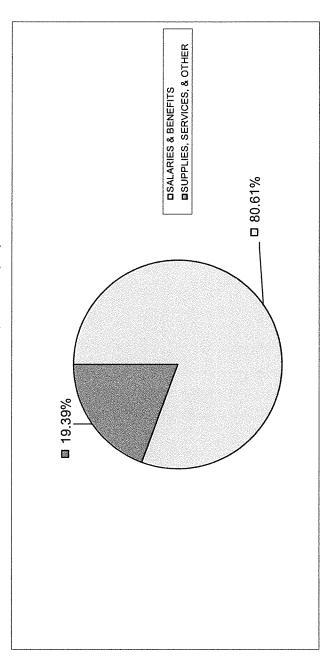
(4) OTHER LOCAL REVENUE 2%	\$ 300,000 Interest 316,000 Interagency Revenue 3,651,217 Trsir Appor fr MCOE Sp Ed 454,995 Sales/Other Local 30,000 Other Sources & Trnsfrs	1	\$ 4,752,212 Total Local Revenue \$ 229,991,726 Total District Revenue
(3) OTHER STATE REVENUE 7%	4,147,396 Mandated Cost Reimb 2,739,101 Lottery 802,165 Lottery 1,899,855 After School Ed Grant 115,750 Ca Career Pathway 25,178 Ag Voc Incentive Grant	7,100,563 Other State Revenues	\$ 16,830,008 Total State Revenue
(2) FEDERAL REVENUE 6%	\$ 1,260,921 Sp Ed-Entitlement (IDEA) \$ 7,270,344 Title I (ESEA) 608,098 Migrant Ed Program 101,451 Migrant Ed -Summer 212,829 Voc & Applied Tech 907,687 Title II Part A 2,128,878 Title II Part A 557,812 Title III Part A (LEP) 60,000 Medi-Cal Billing Option 5 80,000 Medi-Cal Billing Option 5 \$ 87,784 Elem & Sec Counseling 5	Other Federal Revenues	\$ 13,495,804 Total Federal Revenue
(1) LCFF/REVENUE LIMIT SOURCES 85%	\$ 148,842,498 LCFF - Principal Apportionment \$ 25,346,058 EPA - Ed Protection Act 21,921,152 Property & Local Taxes - PERS Reduction (1,196,006) Charter Schools In-Lieu Taxes - State Aid Prior Year		\$ 194,913,702 Total LCFF/Rev Limit

Madera Unified School District 2016-17 Preliminary Budget Unrestricted General Fund Expenditures by Object Code



\$ 145,268,974

Madera Unified School District 2016-17 Preliminary Budget Total General Fund Expenditures by Object Code



(b)		. H.	(2)
SALARIES & BENEFITS		SUPPLIE	SUPPLIES, SERVICES, & OTHER
80.61%			19.39%
\$ 88,329,751 Certificated Salaries	\$	17,249,704	17,249,704 Books & Supplies
27,276,903 Classified Salaries		16,514,611	16,514,611 Services/Other Operating
57,508,209 Employee Benefits		4,751,029	4,751,029 Capital Outlay
•		3,131,494	3,131,494 Other Outgoing, Direct/Indirect Costs
•			
\$ 173,114,863 Total	49	41,646,838 Total	Total
	4	214,761,701 Sub Total	Sub Total

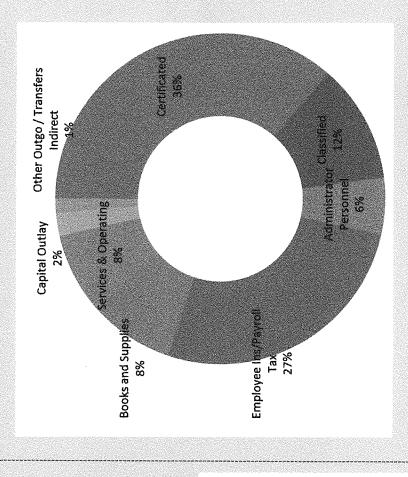
Sub Total	11,177,217 Interfund Transfers 7,000 Other Uses	Total District Expenses
214,761,701 Sub Total	11,177,217 7,000	225,945,918
4		₩.

2016-17 Prediminary Budget OTAL General Hind Expenditures

It takes people to teach students and 81% of the District's total expenditures is committed to the employees of the District

General Fund Expenditures (In Millions)

Certificated	\$78.2
Classified	\$25.1
Administrator Personnel	\$1.9 0.11.9
Payroll Tax/Insurance	\$57.5
Books and Supplies	\$17.2
Services & Operating	\$16.5
Capital Outlay	\$4.7
Other Outgo / Transfers Indirect	\$3.1



Projections
Staffing
nent and
-17 Enrollr
v: 2016-17
Summary:

Stoch Sibe Total S	Site 2015 CBEDS 2016 CBEDS Change +1- a 804 808 4 a 843 812 -31 a 843 812 -31 a 843 812 -31 a 843 818 -5 a 280 275 -5 a 283 880 -14 a 832 822 -11 a 838 856 850 -6 a 843 811 -32 a 843 811 -32 a 843 811 -32 a 843 813 -21 a 843 813 -24 a 843 813 -32 <th>2015</th> <th>CBEDS</th> <th></th> <th>ange +/-</th> <th>2015 Reg. Ed.</th> <th>2016 Reg. Ed.</th> <th></th> <th>2015 Special</th> <th></th> <th></th> <th>Needed</th> <th>Needed for</th>	2015	CBEDS		ange +/-	2015 Reg. Ed.	2016 Reg. Ed.		2015 Special			Needed	Needed for
No. Control	a 804 808 4 a 804 808 4 a 770 770 787 17 a 843 812 4 dol 820 818 -2 Acola 280 275 -5 Acola 280 275 -5 Acola 280 275 -5 a 280 275 -4 a 265 549 -6 a 283 838 -14 a 856 848 -14 a 856 848 -14 a 866 880 915 -14 a 866 848 -14 -2 a 770 759 -14 -14 a 813 813 802 -14 a 866 843 811 -2 a 813 813 81 <th< th=""><th>A COMMAND THE PROPERTY OF THE</th><th>-</th><th>-</th><th></th><th></th><th>Stan</th><th>~~~</th><th>Ed. Staff</th><th></th><th></th><th>TOTAL</th><th>2016-17</th></th<>	A COMMAND THE PROPERTY OF THE	-	-			Stan	~~~	Ed. Staff			TOTAL	2016-17
National Property 1,700	a B43 F17 T7 a 843 812 -31 a 843 812 -31 dd 280 275 -5 dd 280 275 -5 dd 280 275 -5 Acola 265 549 -6 Acola 267 269 -6 Acola 267 269 -6 Acola 267 269 -6 Acola 838 836 -7 Acola 843 811 -32 Acola 746 745 -1 Acola 843 811 -32 Acola 843 811 -32 Acola 843 811 -32 Acola 746 745 -1 Acola 843 811 -32 Acola 843 811 -32 Acola 746 745		700	808	4	28.00	28.00	0.00	2.00	2.00	00.00	0.00	0
Column C	decolar 843 812 -31 decolar 820 818 -2 decolar 280 275 -5 decolar 243 239 -4 sependent 265 549 -6 sependent 265 549 -6 sependent 267 269 -7 sependent 862 648 -14 sependent 862 648 -14 sependent 862 648 -14 sependent 870 870 -14 sependent 811 802 -21 sependent 813 803 -14 sependent 813 814 812 <td>en de desentación de cuencia de mentre discolario de la recultada de la constante de la consta</td> <td>110</td> <td>787</td> <td>17</td> <td>28.00</td> <td>29.00</td> <td>1.00</td> <td>3.00</td> <td>3.00</td> <td>00.00</td> <td>1.00</td> <td>0</td>	en de desentación de cuencia de mentre discolario de la recultada de la constante de la consta	110	787	17	28.00	29.00	1.00	3.00	3.00	00.00	1.00	0
Colore C	d 820 818 -2 d 280 275 -5 acola 243 275 -5 acola 243 239 -4 acola 255 549 -6 267 267 269 -6 38 88 86 -1 856 856 850 -1 856 856 850 -1 83 836 -1 -1 856 850 -1 -1 856 850 -1 -1 83 832 822 -1 160 746 -1 -32 161 843 811 802 -1 161 843 811 802 -1 161 843 813 903 90 162 856 175 -14 -14 161 850 915 -2 -14 <t< td=""><td>The state of the s</td><td>873</td><td>812</td><td>-31</td><td>30.00</td><td>30.00</td><td>0.00</td><td>2.00</td><td>2.00</td><td>00.0</td><td>0.00</td><td>0</td></t<>	The state of the s	873	812	-31	30.00	30.00	0.00	2.00	2.00	00.0	0.00	0
Color Colo	defence 280 275 -5 accola 243 275 -5 accola 243 275 -5 accola 243 275 -5 accola 255 549 -6 accola 267 269 -7 accola 267 269 -6 accola 267 269 -7 accola 328 836 -7 accola 326 848 -14 accola 326 850 -6 -6 accola 322 822 -10 -1 accola 343 811 -32 -14 accola 343 811 -14 -14 accola 343 813 903 -14 accola 343 811 -32 -32 accola 343 813 -14 -14 accola 345 3483 -14 <		000	818	5	29.00	30.00	1.00	2.00	2.00	00.0	1.00	0
Cola 26.3 28.4 110.0 110.0 110.0 110.0 10.0	cola 243 239 4 555 549 -6 555 549 -6 555 549 -6 555 549 -6 5267 269 2 662 648 -14 662 648 -14 662 648 -14 662 648 -14 662 648 -14 662 648 -14 662 648 -14 832 822 -10 813 811 802 -9 100 746 745 -1 100 813 811 -21 100 813 811 -32 100 813 814 -14 100 813 903 -14 100 -11 -14 -14 100 -11 -14 -14 -14 100	The state of the s	280	275	ı ıçı	13,00	11.00	-2.00	1.00	1.00	00.0	-2.00	-2
Column C	100 ct 1	A STATE OF THE PARTY OF THE PAR	243	239	4	11.00	10.00	-1.00	1.00	1.00	00.0	-1.00	1
Column C	CEGT CEGG CEGG S38 S36 C2 S38 S36 C2 S56 S50 C-6 S56 S50 C-6 S56 S50 C-6 S43 S42 C-1 S43 S41 C-2 S44 S41 C-2 S45 S45 C-2 High School Totals S41 C-2 High School Totals S41 C-2 High School Totals S41 C-2 S65 S65 S65 S64 High School Totals S41 C-2 S60 S41 C-2 S60 S41 C-2 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S60 S		555	549	9-	20.00	20.00	0.00	2.00	2.00	00.0	00:00	0
Color Colo	662 648 -2 662 648 -14 662 648 -14 856 650 -6 856 850 -6 856 850 -6 952 -10 170 759 -11 170 746 745 -1 183 811 -32 -9 1813 811 -32 -9 1813 802 -21 -14 1813 802 -21 -14 1813 903 90 -14 1813 903 90 -14 1813 903 30 -14 1813 903 316 -14 1814 813 903 90 1813 903 316 -14 1814 140 10 10 1814 140 10 10 1814 140 10	A COMMISSION PROPERTY OF THE CONTRACT OF THE PROPERTY OF THE PROPERTY OF THE CONTRACT OF THE C	267	269	2	12.00	11.00	-1.00	1.00	1.00	0.00	-1.00	-
Second Color Seco	Color Colo		838	836	-2	31.00	32.00	1.00	3.00	3.00	0.00	1.00	0
Columb C	Second Residual Res	THE CONTRACT OF THE PARTY OF TH	662	648	-14	24.00	24.00	0.00	3.00	4.00	1.00	1.00	0
Columbia Charles Columbia Ch	1770 759 -11	THE RESERVE THE PARTY OF THE PA	856	850	9-	33.00	32.00	-1.00	2.00	2.00	0.00	-1.00	-2
Columbia Columbia	too 832 822 -10 od 746 745 -11 od 843 811 -32 gta 843 811 -32 gton 780 759 -21 ttary Totals 780 759 -21 ntary Totals 890 915 -21 nd 813 903 90 nn 130 140 10 nn 149 140 10 as South High School 215 204 chool Totals 51 5623 204 chool Totals 52 20 -2 nn 10 0 <	The second secon	220	750	11-	30.00	28.00	-2.00	2.00	2.00	0.00	-2.00	-2
100 100	176 176 -17	And the second statement of the property of the second statement of the second	000	600	10	31 00	31.00	0.00	2.00	2.00	0.00	0.00	0
National Part National Par	ta base by the color of the col	CONTRACTOR OF THE CONTRACTOR O	200	776	2	22.00	28.00	1.00	3.00	3.00	0.00	1.00	0
Totals September Septemb	State Stat	The state of the s	746	743	- 1	30.00	30.02	000	00.9	00.9	0.00	0.00	0
Totals	Name	and the second s	843	81.1	-32	34.00	30.00	1 00	1.50	1.50	0.00	-1.00	-
Totalis	Totals	estenda (talandere) (4) ——————————————————————————————————	811	202	P &	30.00	30.00	000	1.00	1.00	0.00	0.00	0
le School Totals (1720 11589 1151) 445100 45510 1500 5100 5100 5100 5100 5	entary Totals 11720 11589 -131 hond 890 915 25 rson 813 903 90 rson 813 903 90 rson 813 903 90 rson 813 903 -14 lest 2655 2756 101 sra High School 2150 2100 -50 rar High School 130 140 10 ran High 130 140 10 ran High 153 160 7 rian High 153 160 7 rian High 153 160 7 rian High 153 160 0 school Totals 5419 5623 204 A 0 0 0 A 0 0 0 comers Class 0 0 0 A 0 0 0 chool Total<		/80	SC.	17-	30.00	20.00	00 7	37.50	38.50	1.00	-3.00	1
root 890 915 25 32.10 34.00 1.90 6.00 6.25 0.25 2.15 root root 813 903 30.20 32.60 2.40 5.00 7.50 2.50	nond 890 915 25 Ison 813 903 90 Ison 813 903 90 Ison 813 903 90 Ison 962 938 -14 Ison 2150 2756 101 Present 2150 2756 101 Present 130 140 10 Present 130 140 10 Present 153 160 7 Ison 153 160 7 Inan High 153 160 7 Intention Vista 51 60 9 Erdan 51 60 9 Intention 5419 5623 204 A 0 0 0 Is School Totals 0 0 0 A 1 School 0 0 0 Is School 0 0 0 0		11720	11589	-131	438.00	434.00	20.4	00:10				
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School Totals September	Ison 952 938 -14 Ie School Totals 2655 2756 101 are High School 2150 2100 -50 are South High School 2935 3163 228 are South High School 2935 3163 228 are High School 130 140 10 are South High School 153 160 7 are South High School 153 160 7 are Intain Vista 51 60 9 are High School 5419 5623 204 School Totals 5419 5623 204 A man Thomas 0 0 0 A School 0 0 0 A School <t< td=""><td>A CONTRACTOR OF THE PROPERTY O</td><td>020</td><td>919</td><td>06</td><td>30.20</td><td>32.60</td><td>2.40</td><td>5.00</td><td>7.50</td><td>2.50</td><td>4.90</td><td>0</td></t<>	A CONTRACTOR OF THE PROPERTY O	020	919	06	30.20	32.60	2.40	5.00	7.50	2.50	4.90	0
Festival Properties See Sec Sec Sec Sec Sec Sec Sec Sec Sec	le School Totals 2655 2756 101 are High School 2150 2150 -50 are South High School 2935 3163 228 are South High School 130 140 10 are High School 153 160 7 are High School 153 160 7 are South High School 51 60 9 are High 153 160 7 are Transition Vista 51 60 9 comers Class 0 0 0 comers Class 0 0 0 A A 0 0 0 A A 0 0 0 A A 0 0 0 A 0 0 0 0 cchool* 0 0 0 cchool* 0 0 0 cchool* 0 0 0 cchool* </td <td></td> <td>010</td> <td>038</td> <td>14</td> <td>37.30</td> <td>36.50</td> <td>-0.80</td> <td>5.00</td> <td>6.25</td> <td>1.25</td> <td>0.45</td> <td>0</td>		010	038	14	37.30	36.50	-0.80	5.00	6.25	1.25	0.45	0
hool 2150 2100 -56 78.10 109.80 1.10 12.00 15.00 3.00 1.90 1.90 1.00 1.00 1.00 1.00 1.00 1	2150 2100 500 101 101 102 1028 1130 140 10 10 101 101 101 101 101 101 101		205	3756	. 64	99 60	103.10	3.50	16.00	20.00	4.00	7.50	1000
School 2936 2160 2100 -56 78.10 77.00 -1.10 12.00 15.00 3.00 1.90 School 2935 3163 228 103.10 109.80 6.70 -1.10 0.70 -0.40 -0.40 130 140 10 6.00 6.00 0.00 2.00 0.00	School 2150 2100 -50 School 2935 3163 228 130 140 10 10 153 160 7 60 9 51 60 9 60 9 60 0 0 0 0 gram 22 20 -2 20 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 achers 0 0 0 0 22 20 0 0 0 22 20 0 0 0 22 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		CC07	71.30	2	00.55			The second of th		A CONTRACTOR OF THE PROPERTY O		
School 2935 3163 228 103.10 109.80 6.70 18.40 16.40 -2.00 4.70 School 130 140 10 6.00 6.00 0.00 0.70 -0.40 -0.40 153 160 7 16.00 6.00 6.00 0	School 2935 3163 228 130 140 10 153 160 7 51 60 9 5419 5623 204 0 0 0 gram 22 20 -2 gram 22 20 -2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 achers 0 0 0 22 20 0 0 22 20 0 0 0 0 0 0 22 20 -2 22 20 -2	And the same of th	2150	2100	-50	78.10	77.00	-1.10	12.00	15.00	3.00	1.90	0
150	130 140 10 153 160 7 51 60 9 5419 5623 204 0 0 0 0 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 22 22 20 -2	2000	2035	3163	228	103.10	109.80	6.70	18.40	16.40	-2.00	4.70	0
Totals 5419 5623 204 201.20 0.000 0.	ta 153 160 7 Totals 5419 5623 204 Totals 5419 5623 204 Class 0 0 0 0 Class 0 0 0 0 Some state 0 0 0 0 Interpretation 0 0 0 0 S 22 20 2 2 S 22 20 2 2		130	140	10	6.00	6.00	0.00	1.10	0.70	-0.40	-0.40	0
stall 60 9 4,00 6,00 0.60 1,00 0.40 0.40 otalist 51 60 9 4,00 206.80 5.60 34,10 35,10 1,00 0.40 0.40 stss 0 <td>otals 5419 5623 204 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 agreachers 0 0 0 0 agreachers 0 0 0 0 agreachers 22 20 -2</td> <td></td> <td>25.2</td> <td>160</td> <td>7</td> <td>10.00</td> <td>10.00</td> <td>0.00</td> <td>2.00</td> <td>2.00</td> <td>0.00</td> <td>0.00</td> <td>0</td>	otals 5419 5623 204 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 ass 0 0 0 0 agreachers 0 0 0 0 agreachers 0 0 0 0 agreachers 22 20 -2		25.2	160	7	10.00	10.00	0.00	2.00	2.00	0.00	0.00	0
S419 S623 204 201.20 206.80 5.60 34.10 35.10 1.00 6.60	5419 5623 204 0 0 0 10	THE PROPERTY OF THE PROPERTY O	54	200	. σ	4.00	4.00	0.00	09'0	1.00	0.40	0.40	
Transition Alpha West & Alpha North Start Minaga 124.4374:1 and 4lth-12th grades at 35:1; no 5/6 of 100 of	Tram 22 20 -2 20 -2 20 -2 20 -2 20 -2 20 -2 20 -2 20 -2 20 -2 20 -2 20 20 20 20 20 20 20 20 20 20 -2 2		0449	5623	204	201 20	206.80	5.60	34.10	35.10	1.00	09'9	***
ogram 0 0 0 0.00 2.00 2.00 0.00 <td>Ogram 0 0 Ogram 22 20 0 0 0 0 0 0 0 0 0 eachers 0 0 22 20</td> <td>otals</td> <td>24-13</td> <td>2700</td> <td>104</td> <td></td> <td></td> <td></td> <td></td> <td>The state of the s</td> <td></td> <td></td> <td></td>	Ogram 0 0 Ogram 22 20 0 0 0 0 0 0 0 0 0 eachers 0 0 22 20	otals	24-13	2700	104					The state of the s			
ogram 22 20 -2 0.00 0.00 0.00 2.00 0.00	ogram 22 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0.00	2.00	2.00	00.00	00.00	0.00	2.00	0
State following: Tr.3 staffing at 24.4374:1 and 4th-12th grades 1.00 0.00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	dos	22	20	-2	0.00	0.00	00.00	2.00	2.00	0.00	00.00	0
eachers 0 </td <td>0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td> <td>11.100.00</td> <td> </td> <td>0</td> <td>0</td> <td>0.00</td> <td>00.0</td> <td>00.00</td> <td>1.00</td> <td>1.00</td> <td>0.00</td> <td>0.00</td> <td>0</td>	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	11.100.00		0	0	0.00	00.0	00.00	1.00	1.00	0.00	0.00	0
School 0 0 0.0	School 0 0 nool¹ 0 0 ive PE 0 0 at TSA 0 0 at Leveling Teachers 0 0 Totals 22 20		0	0	0	00.00	00.00	00'0	0.40	0.40	0.00	0.00	0
19816 1998 172 1998 172 1998 172 1998 172 1998 172 1998 172 1998 172 1998 172 1998 172 1998 172 1998 175 1998	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	THE PROPERTY OF THE PROPERTY O	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ling Teachers 0 0 0 0 0 0.00 0.00 0.00 1.00 1.00 0.	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	A COMMISSION OF THE PROPERTY O	0	0	0	0.00	0.00	00.00	4.00	4.00	0.00	0.00	0
ling Teachers 0 0 0 0 0.00 0.00 0.00 1.00 0.00 0.00	0 0 0 ling Teachers 0 0 2 2 20		0	0	0	0.00	0.00	0.00	1.00	1.00	0.00	00.00	0
Leveling Teachers 0 0 0 0 0 5.00 8.00 0.00 0.00 0.00 0.00	oling Teachers 0 0 s 22 20	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	0	0	0	0.00	0.00	00.0	1.00	1.00	00:00	0.00	0
Orbitals 22 20 -2 5.00 10.00 5.00 9.40 9.40 0.00 5.00 Orbitals 19816 19988 172 743.80 753.90 10.10 97.00 103.00 6.00 16.10 on assumes the following: TK-3 staffing at 24.4374:1 and 4th-12th grades at 35:1; no 5/6 or 7/8 splits. 10.10 97.00 103.00 6.00 16.10	22 20	Toopies		0	0	5.00	8.00	3.00	0.00	0.00	0.00	3.00	0
on assumes the following: TK-3 staffing at 24.4374:1 and 4th-12th grades at 35:1; no 5/6 or 7/8 splits. On assumes students from Alpha West & Alpha North feed into Jefferson/MHS and Alpha East feed into MLK/MSHS for 2016-17. No other boundary changes in 2016-17 on assumes students from Alpha West & Alpha North feed into Jefferson/MHS and Alpha East feed into MLK/MSHS for 2016-17. No other boundary changes in 2016-17		ig reachers	22	20	-2	5.00	10.00	5.00	9.40	9.40	0.00	2.00	AT A STATE OF THE
on assumes the following: TK-3 staffing at 24.4374:1 and 4th-12th grades at 35:1; no 5/6 or 7/8 splits. On assumes students from Alpha West & Alpha North feed into Jefferson/MHS and Alpha East feed into MLK/MSHS for 2016-17. No other boundary changes in 2016-17 on assume students from Alpha West & Alpha North feed into Jefferson/MHS and Alpha East feed into MLK/MSHS for 2016-17. No other boundary changes in 2016-17							And the composition of the compo						The state of the s
on assumes the following: TK-3 staffing at 24.4374:1 and 4th-12th grades at 35:1; no 5/6 or 7/8 splits. on assumes students from Alpha West & Alpha North feed into Jefferson/MHS and Alpha East feed into MLK/MSHS for 2016-17.	19816 19988 172		19816	19988	172	743.80	753.90	10.10	97.00	103.00	6.00	16.10	٥
into MLK/MSHS for 2016-17.	Chambridge All Land Long Co. 1977			7 7 7 7 7 7 7 7	2000 HO 4 44	o of 25:1: no 5/	6 or 7/8 enlite						
	Projection assumes the following: IK-3 statting at 24.43/4:1 and 4ttl-12ttl glades at 3	umes the following: 1K-3 s	staffing at	Phys Morth fee	d into leffers	on/MHS and Alt	on the East feed	into MLK/MSF	4S for 2016-17.		ndary change	s in 2016-17	
	Projection assumes students from Apria West a Apria North Control Control	umes students ironi Aiplia	אובפון מי	iping red Sign	rra Vieta								

5/25/2016

Printed: 6/8/2016 9:52 AM

G = General Ledger Data; S = Supplemental Data

	G = General Ledger Data; S = Supplemental Data		1 · 1 -
Form	Description	Data Supp 2015-16 Estimated Actuals	lied For: 2016-17 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	
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	<u> </u>	
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	<u> </u>	<u> </u>
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	<u> </u>	<u> </u>
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund	g	<u> </u>
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	
76	Warrant/Pass-Through Fund	G	G
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Walland ass-Through) Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance		
ASSET	Schedule of Capital Assets	<u>S</u>	S
CASH	Cashflow Worksheet	S	
CB CB	Budget Certification		S
CC CC	Workers' Compensation Certification		S
CEA		00	<u> </u>
CEB	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CEB CHG	Change Order Form		GS
	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	<u> </u>	
ICR	Indirect Cost Rate Worksheet	GS	
	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	2015-16 Estimated Actuals	2016-17 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

July 1 Budget 2016-17 Budget Workers' Compensation Certification

20 65243 0000000 Form CC

ANI	NUAL CERTIFICATION REGARDING	SELF-INSURED WORKER	RS' COMPENSATION CLAIMS	
insu to th gove	red for workers' compensation claims ne governing board of the school distri	, the superintendent of the s ct regarding the estimated a ne county superintendent of	or as a member of a joint powers agend school district annually shall provide inf accrued but unfunded cost of those clai schools the amount of money, if any, t	ormation ims. The
To t	he County Superintendent of Schools:			
()	Our district is self-insured for workers Section 42141(a):	s' compensation claims as o	defined in Education Code	
	Total liabilities actuarially determined	:	\$	
	Less: Amount of total liabilities reserved	_	\$	
	Estimated accrued but unfunded liab	ilities:	\$0.00	
()	This school district is self-insured for through a JPA, and offers the following		ims	
(<u>X</u>) Signed	This school district is not self-insured Robert E Davidson Clerk/Secretary of the Governing Board (Original signature required)	for workers' compensation	claims. Date of Meeting: <u>Jun 28, 2016</u>	
	For additional information on this cert	tification, please contact:		
Name:	Adele Nikkel	-		
Title:	Chief Financial Officer			
Telephone:	559-675-4500 ext 208	-		
E-mail:	adelenikkel@maderausd.org			

	NNUAL BUDGET REPORT: ly 1, 2016 Budget Adoption	
	Insert "X" in applicable boxes:	
х	This budget was developed using the state-adopted Crite necessary to implement the Local Control and Accountab will be effective for the budget year. The budget was filed governing board of the school district pursuant to Education 52062.	ility Plan (LCAP) or annual update to the LCAP that and adopted subsequent to a public hearing by the
х	If the budget includes a combined assigned and unassign recommended reserve for economic uncertainties, at its p the requirements of subparagraphs (B) and (C) of paragra Section 42127.	bublic hearing, the school district complied with
	Budget available for inspection at:	Public Hearing:
	Place: Madera Unified School District Date: June 10, 2016	Place: Madera Date: June 14, 2016 Time: 6:00 P.M.
	Adoption Date: June 28, 2016	
	Signed: Robert E Banbon	
	Clerk/Secretary of the Governing Board	
	(Original signature required)	
Biological annual annual supplier annual suppl	Contact person for additional information on the budget re	ports:
	Name: Adele Nikkel	Telephone: <u>559-675-4500 ext 208</u>
	Title: Chief Financial Officer	E-mail: adelenikkel@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.

CRITER	IA 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.		х

July 1 Budget FINANCIAL REPORTS 2016-17 Budget School District Certification

RITER	RITERIA AND STANDARDS (continued)			Not Met
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.	Met	х
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.	Х	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		х
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.	х	
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.		х
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.		х
7	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.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	Х	
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.	х	
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.	х	

JPPLI	EMENTAL 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?	х	
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?	х	
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?	х	
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)?	х	
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

July 1 Budget FINANCIAL REPORTS 2016-17 Budget School District Certification

UPPLE	MENTAL INFORMATION (con	tinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 		х
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	Х	
		 If yes, do benefits continue beyond age 65? 	Х	
		 If yes, are benefits funded by pay-as-you-go? 	Х	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	 Certificated? (Section S8A, Line 1) 		Х
	_	 Classified? (Section S8B, Line 1) 		X
		 Management/supervisor/confidential? (Section S8C, Line 1) 		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? 		х
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 2	8, 2016
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?		х

DDITIO	DNAL 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?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	Х	
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?	х	
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?	х	

July 1 Budget FINANCIAL REPORTS 2016-17 Budget School District Certification

אווטי	DNAL FISCAL INDICATORS (c		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
47	Independent Financial System	Is the district's financial system independent from the county office system?	х	
48	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).	х	
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?		х

\$	NNUAL BUDGET REPORT: ly 1, 2016 Budget Adoption	
	Insert "X" in applicable boxes:	
х	This budget was developed using the state-adopted Criter necessary to implement the Local Control and Accountabi will be effective for the budget year. The budget was filed governing board of the school district pursuant to Educatio 52062.	lity Plan (LCAP) or annual update to the LCAP that and adopted subsequent to a public hearing by the
х	If the budget includes a combined assigned and unassigned recommended reserve for economic uncertainties, at its put the requirements of subparagraphs (B) and (C) of paragra Section 42127.	ublic hearing, the school district complied with
Milestica	Budget available for inspection at:	Public Hearing:
	Place: Madera Unified School District Date: June 10, 2016 Adoption Date: June 28, 2016	Place: Madera Date: June 14, 2016 Time: 6:00 P.M.
	Signed:Clerk/Secretary of the Governing Board (Original signature required)	
	Contact person for additional information on the budget rep	ports:
	Name: Adele Nikkel	Telephone: 559-675-4500 ext 208
	Title: Chief Financial Officer	E-mail: adelenikkel@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.

CRITER	RIA 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.		х

School District Certification

RITER	RIA AND STANDARDS (conti	nued)	Met	Not Met
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.	Х	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		х
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.	х	
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.		х
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.		х
7	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.	х	
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	

	EMENTAL 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?	х	
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?	х	
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?	х	
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)?	х	
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

UPPLI	EMENTAL INFORMATION (cor		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 		x
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, are they lifetime benefits? 	X	
		 If yes, do benefits continue beyond age 65? 	X	
		 If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	 Certificated? (Section S8A, Line 1) 		Х
		 Classified? (Section S8B, Line 1) 		X
		 Management/supervisor/confidential? (Section S8C, Line 1) 		Х
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? 		Х
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 28	, 2016
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

	ONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	Х	
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	
4 5	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	

	ONAL FISCAL INDICATORS (c		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?		х

Madera Unified Madera County

		2014	2015-16 Fetimated Actuals	S		2016-17 Budget		
				1 '			Total Fund	% Diff
Description Resource Codes	Object les Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	(F)	C & F
A. REVENUES		A44.00 + 1				opposition of the second		
1) LCFF Sources	8010-8099	179,897,023.00	0.00	179,897,023.00	194,913,702.00	00:00	194,913,702.00	8.3%
2) Federal Revenue	8100-8299	158,892.00	16,564,597.00	16,723,489.00	0.00	13,495,804.00	13,495,804.00	-19.3%
3) Other State Revenue	8300-8599	13,530,639.00	9,607,936.00	23,138,575.00	7,631,919.00	9,198,089.00	16,830,008.00	-27.3%
4) Other Local Revenue	8600-8799	1,258,028.00	4,810,320.00	6,068,348.00	1,070,995.00	3,651,217.00	4,722,212.00	-22.2%
5) TOTAL, REVENUES		194,844,582.00	30,982,853.00	225,827,435.00	203,616,616.00	26,345,110.00	229,961,726.00	1.8%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	75,888,486.00	10,188,342.00	86,076,828.00	78,583,993.00	9,745,758.00	88,329,751.00	2.6%
2) Classified Salaries	2000-2999	21,043,974.00	4,738,502.00	25,782,476.00	22,410,792.00	4,866,111.00	27,276,903.00	5.8%
3) Employee Benefits	3000-3999	39,428,170.00	11,214,257.00	50,642,427.00	44,274,189.00	13,234,020.00	57,508,209.00	13.69
4) Books and Supplies	4000-4999	9,721,680.00	7,449,803.00	17,171,483.00	10,703,046.00	6,546,658.00	17,249,704.00	0.5%
5) Services and Other Operating Expenditures	5000-5999	11,891,434.00	8,770,334.00	20,661,768.00	10,953,194.00	5,561,417.00	16,514,611.00	-20.19
6) Capital Outlay	6669-0009	5,083,506.00	977,316.00	6,060,822.00	4,461,029.00	290,000.00	4,751,029.00	-21.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	2,904,196.00	667,557.00	3,571,753.00	3,200,551.00	632,000.00	3,832,551.00	7.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,486,937.00)	833,796.00	(653,141.00)	(1,827,559.00)	1,126,502.00	(701,057.00)	7.3%
9) TOTAL, EXPENDITURES		164,474,509.00	44,839,907.00	209,314,416.00	172,759,235.00	42,002,466.00	214,761,701.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-89)		30,370,073.00	(13,857,054.00)	16,513,019.00	30,857,381.00	(15,657,356.00)	15,200,025.00	-8.0%
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	8900-8929	20,000.00	0.00	20,000.00	30,000.00	00.0	30,000.00	50.0%
b) Transfers Out	7600-7629	10,977,284.00	510,231.00	11,487,515.00	11,177,217.00	0.00	11,177,217.00	-2.7%
2) Other Sources/Uses a) Sources	8930-8979	0.00	29,701.00	29,701.00	00:0	0.00	0.00	-100.0
b) Uses	7630-7699	7,865.00	00.00	7,865.00	7,000.00	0.00	7,000.00	-11.0
3) Contributions	8980-8999	(14,054,923.00)	14,054,923.00	0.00	(15,495,126.00)	15,495,126.00	00:0	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		(25,020,072.00)	13,574,393.00	(11,445,679.00)	(26,649,343.00)	15,495,126.00	(11,154,217.00)	-2.5

Madera Unified Madera County

			201	2015-16 Estimated Actuals	als		2016-17 Budget		L
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	Colui
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.350.001.00	(282 661 00)	5 087 340 00	00 000 000 7	(5)		اة
F. FUND BALANCE, RESERVES				(20:100)	00,046,700,6	4,208,038.00	(162,230.00)	4,045,808.00	-20
1) Beginning Fund Balance		•							
a) As of July 1 - Unaudited		9791	40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46.103.775.35	12
b) Audit Adjustments		9793	0.00	00:0	0.00	00:0	0.00	00.0	
c) As of July 1 - Audited (F1a + F1b)			40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314.601.44	46.103.775.35	12
d) Other Restatements		9795	0.00	00:0	0.00	00:00	0.00	00 0	
e) Adjusted Beginning Balance (F1c + F1d)			40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601,44	46.103.775.35	1
2) Ending Balance, June 30 (E + F1e)			45,789,173.91	314,601.44	46,103,775.35	49,997,211.91	152,371.44	50,149,583,35	. 00
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	25,000,00	C	0000				
Stores		9712	401.261.72	00.0	401 261 72	25,000,00	0.00	25,000.00	0 '
Prepaid Expenditures		9713	0.00	0.00	000	27.505,104	0.00	401,262.72	0
All Others		9719	0.00	0.00	00.0	00.0	00:0	0.00	j (
b) Restricted		9740	0.00	314,601.96	314.601.96	00.0	152 371 96	0.00	j :
c) Committed Stabilization Arrangements		9750	0:00	00.0	00'0		06.1 10.30	132,371.30	<u>,</u>
Other Commitments		9760	00.0	0.00	0.00	00.00	00.0	00.0	ا ا
d) Assigned									j
Other Assignments		9780	7,979,813.25	0.00	7,979,813.25	14.127.209.00	0000	14 127 209 00	77
Startup for new elementary Startup for ne	aterials 0000	9780				11,698,202.00	1	11,698,202.00	
G.A.S.B. 16	0000	97.00				2,000,000,00	2	2,000,000.00	
Mandated/Common core One Time Funding		9780	7 550 808 25			429,007.00	4	429,007.00	
G.A.S.B. 16 Vac Accural		9780	429,007.00	,	7,550,806,25				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,624,293.88	0.00	6,624,293.88	6,778,378.00	00 0	6 778 378 00	ç
Unassigned/Unappropriated Amount		9790	30,758,805.06	(0.52)	30,758,804.54	28,665,362.19	(0.52)	28.665.361.67	4

July 1 Gener Unrestricted Expenditur

Madera Unified Madera County

	·····	201	2015-16 Estimated Actuals	S		2016-17 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
1) Cash a) in County Treasury	9110	52,269,514.12	(1,776,753.73)	50,492,760.39				
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	00:0	0.00				
b) in Banks	9120	0.00	00:00	0.00				
c) in Revolving Fund	9130	25,000.00	00.0	25,000.00				
d) with Fiscal Agent	9135	0.00	00:0	0.00				
e) collections awaiting deposit	9140	00:0	00:0	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	1,289,272.35	3,961,216.48	5,250,488.83				
4) Due from Grantor Government	9290	0.00	00:00	0.00				
5) Due from Other Funds	9310	227,001.69	0.00	227,001.69				
6) Stores	9320	401,261.72	00:00	401,261.72				
7) Prepaid Expenditures	9330	11,223.00	00:00	11,223.00				
8) Other Current Assets	9340	0.00	00:00	0.00				
9) TOTAL, ASSETS		54,223,272.88	2,184,462.75	56,407,735.63				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	0.00	00:00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	00:0	0.00				
I. LIABILITIES								
1) Accounts Payable	9200	12,382,570.54	1,553,467.43	13,936,037.97				
2) Due to Grantor Governments	9590	0.00	00.00	0.00				
3) Due to Other Funds	9610	1,401,529.43	00:00	1,401,529.43				
4) Current Loans	9640	0.00	00:00	0.00				
5) Unearned Revenue	9650	0.00	33,732.88	33,732.88				
6) TOTAL, LIABILITIES		13,784,099.97	1,587,200.31	15,371,300.28				
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	0696	0.00	00.00	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	00:00	0.00				
K. FUND EQUITY								
Ending Fund Balance, June 30								

20 65243 000(Forr

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

Madera Unified Madera County

			2015-	2015-16 Estimated Actuals			2016-17 Budget		
					Total Fund			Total Fund	% Diff
		Object	Unrestricted	Restricted	col. A + B	Unrestricted	Restricted	col. D + E	Colum
Description	Resource Codes	Codes	(₹	(B)	(0)	(D)	(E)	(F)	C&F
(G9 + H2) - (I6 + J2)			40,439,172.91	597,262.44	41,036,435.35				

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

> Madera Unified Madera County

		3045	2015, 16 Estimated Actuals	I.c.	AND THE PROPERTY OF THE PROPER	7 - 1 - 1		WOLLZANDERSCONGESCON CO.
		, 104	rio Estimated Actua	I.S.		Z016-1/ Budget		Colonia de la co
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES								Self-treet-transcommon and a self-transcommon and a self-treet-transcommon and a self-transcommon an
Principal Apportionment State Aid - Current Year	8011	134,310,182.00	0.00	134,310,182.00	148,842,498,00	00'0	148.842.498.00	10.8%
Education Protection Account State Aid - Current Year	8012	26,075,599.00	00:0	26,075,599.00	25,346,058.00	0.00	25,346,058.00	-2.8%
State Aid - Prior Years	8019	(150,713.00)	0.00	(150,713.00)	0.00	0.00	0.00	-100.09
Tax Relief Subventions Homeowners' Exemptions	8021	273,593.00	00:0	273,593.00	273,593.00	0.00	273,593.00	0.0%
Timber Yield Tax	8022	00.00	0.00	00:0	0.00	0.00	00.0	0.0%
Other Subventions/In-Lieu Taxes	8029	00.00	0.00	00:0	00:0	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	23,424,911.00	00:00	23,424,911.00	23,430,353.00	00.00	23,430,353.00	0.0%
Unsecured Roll Taxes	8042	771,538.00	00'0	771,538.00	771,538.00	0.00	771,538.00	0.0%
Prior Years' Taxes	8043	(694,269.00)	00:00	(694,269.00)	0.00	00:0	0.00	-100.0%
Supplemental Taxes	8044	229,313.00	00:00	229,313.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)	8045	(3,178,541.00)	0.00	(3,178,541.00)	(3,178,541.00)	0.00	(3,178,541.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	580,633.00	0.00	580,633.00	624,209.00	0.00	624,209.00	7.5%
Penalties and Interest from Delinquent Taxes	8048	00.0	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	00:00	0.00	0.00	0.00	0.00	00.0	0.0%
Other In-Lieu Taxes	8082	00:00	00.00	0.00	00:0	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	00:00	0.00	0.00	00.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		181,642,246.00	0.00	181,642,246.00	196,109,708.00	0.00	196,109,708.00	8.0%
LCFF Transfers Unrestricted LCFF Transfers -	, o	750 000 057/		000 000 032)	C		THE STATE OF THE S	
F Transfers -		(2000,000,000,000,000,000,000,000,000,00		(00:000,001)	0000		00.0	-100.0%
Current Year All Other	8091	00:00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	9608	(995,223.00)	0.00	(995,223.00)	(1,196,006.00)	0.00	(1,196,006.00)	20.2%
Property Taxes Transfers	8097	0.00	00:00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

Madera Unified Madera County

	THE PROPERTY OF THE PROPERTY O		201	2015-16 Estimated Actuals	S	mofficial to the factor of the	2016-17 Budget	A Company of the Comp	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		6608	00:0	00.0	00'0	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			179,897,023.00	00.0	179,897,023.00	194,913,702.00	0.00	194,913,702.00	8.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	00:0	0.00	00.00	0.0%
Special Education Entitlement		8181	0.00	1,260,921.00	1,260,921.00	0.00	1,260,921.00	1,260,921.00	0.0%
Special Education Discretionary Grants		8182	00:00	00.00	00.0	00.0	00.00	00.0	0.0%
Child Nutrition Programs		8220	0.00	00.00	0.00	00.0	00.0	00:0	0.0%
Donated Food Commodities		8221	00.00	0.00	0.00	00:0	0.00	00.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	00.00	00.00	0.0%
Flood Control Funds		8270	0.00	00.00	0.00	0.00	00.00	00:00	0.0%
Wildlife Reserve Funds		8280	0.00	00.00	0.00	0.00	00.00	00:0	0.0%
FEMA		8281	0.00	0.00	0.00	00:0	0.00	00:0	0.0%
Interagency Contracts Between LEAs		8285	0.00	00.00	0.00	00.0	00.00	00.0	0.0%
Pass-Through Revenues from Federal Sources		8287	00.0	00:0	0.00	00.0	00.0	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		8,850,737.00	8,850,737.00		7,270,344.00	7,270,344.00	-17.9%
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		1,592,931.00	1,592,931.00		907,687.00	907,687.00	-43.0%
NCLB: Title III, Immigrant Education Program	4201	8290		00:0	0.00		00.00	00:0	0.0%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

> Madera Unified Madera County

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agracións de sa			201	2015-16 Estimated Actuals	IIS	WARREST THE TOTAL PROPERTY OF THE TOTAL PROP	2016-17 Budget		PATCAND MATERIAL STATES OF SHARE STATES OF SHARE STATES OF SHARE STATES OF SHARE STATES OF SHARE STATES OF SHARE SHARE STATES OF SHARE SHA
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		953,048.00	953,048.00		557,812.00	557,812.00	-41.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		00:0	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030- 3199, 4036-4126, 5510	8290		3,244,397.00	3,244,397.00		2,838,427.00	2,838,427.00	-12.5%
Vocational and Applied Technology Education	3500-3699	8290		212,829.00	212,829.00		212,829.00	212,829.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	00:0		00.0	00.0	0.0%
All Other Federal Revenue	All Other	8290	158,892.00	449,734.00	608,626.00	00:00	447,784.00	447,784.00	-26.4%
TOTAL, FEDERAL REVENUE			158,892.00	16,564,597.00	16,723,489.00	00.00	13,495,804.00	13,495,804.00	-19.3%
OTHER STATE REVENUE Other State Apportionments									
ROC/P Entitlement Prior Years	0989	8319		00.0	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		00:00	0.00		00:00	0.00	0.0%
Prior Years	6500	8319		76,751.00	76,751.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	00.00	00.00	00:00	0.00	0.00	00:0	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	00.00	00.00	00.00	0.00	00.0	0.0%
Child Nutrition Programs		8520	0.00	0.00	00:00	0.00	00.00	00.0	0.0%
Mandated Costs Reimbursements		8550	10,646,946.00	0.00	10,646,946.00	4,822,818.00	0.00	4,822,818.00	-54.7%
Lottery - Unrestricted and Instructional Materials	Ø	8560	2,806,819.00	887,307.00	3,694,126.00	2,739,101.00	802,165.00	3,541,266.00	-4.1%
Tax Relief Subventions Restricted Levies - Other							2000 a 2000 a 2000 a		
Homeowners' Exemptions		8575	0.00	0.00	00.00	00.00	00.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	00.00	00.00	00.00	00.0	0.0%
Pass-Through Revenues from State Sources		8587	00.0	00.00	0.00	0.00	00:0	00.0	0.0%
School Based Coordination Program	7250	8590		0.00	00.00		0.00	00.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,899,855.00	1,899,855.00		1,899,855.00	1,899,855.00	0.0%
Charter School Facility Grant	6030	8590		0.00	00.00		00.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		00:00	0.00		00:00	00.00	0.0%

Madera Unified Madera County

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

	**************************************		2015	2015-16 Estimated Actuals	8	Married Married Control of the Contr	2016-17 Budget		00000
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
California Clean Energy Jobs Act	6230	8590		00.0	0.00		00:00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	00:0	0.0%
American Indian Early Childhood Education	7210	8590		00:00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		00.0	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		00.0	00.0		00:00	0.00	0:0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	76,874.00	6,744,023.00	6,820,897.00	70,000.00	6,496,069.00	6,566,069.00	-3.7%
TOTAL, OTHER STATE REVENUE			13,530,639.00	9,607,936.00	23,138,575.00	7,631,919.00	9,198,089.00	16,830,008.00	-27.3%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

Madera Unified	Madera County

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			201	2015-16 Estimated Actuals	IIS		2016-17 Budget		A THE PARTY OF THE
Description Res	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column C. & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	00.0	00:0	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	00:0	00:0	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	00:00	00:00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	00.0	00:0	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	00'0	0.0%
Other		8622	0.00	00.0	00:0	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	00:0	00.0	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	00.0	0.0
Sales Sale of Equipment/Supplies		8631	5,000.00	00:0	5,000.00	3,000.00	0.00	3,000.00	-40.0%
Sale of Publications		8632	0.00	00:0	00:0	0.00	00:00	0.00	0.0%
Food Service Sales		8634	00:00	0.00	00.0	0.00	00:00	0.00	0.0%
All Other Sales		8639	0.00	0.00	00.0	00.0	00:00	0.00	0.0%
Leases and Rentals		8650	62,858.00	0.00	62,858.00	00.000,00	00.0	60,000.00	-4.5%
Interest		0998	290,000.00	0.00	290,000.00	300,000.00	00:00	300,000.00	3.4%
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	00.00	0.00	00:0	00:0	00:0	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	00:00	00:0	00.0	00:00	0.00	0.0%
Interagency Services		8677	311,000.00	295,842.00	606,842.00	316,000.00	00:00	316,000.00	-47.9%
Mitigation/Developer Fees		8681	0.00	0.00	00:00	00:00	00:0	0.00	0.0%
All Other Fees and Contracts		6898	0.00	00.00	00.00	00.0	00:00	00.0	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF								B & Congress of Co	
SACS Financial Reporting Software - 2016.1.0 File: fund-a (Rev 03/22/2016)				Page 9				Printed: 6/2/2016 3:54 P	16 3:54 P

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

Madera Unified Madera County

			201	2015-16 Estimated Actuals	S	######################################	2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	00.0	0.0%
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		6698	589,170.00	654,006.00	1,243,176.00	391,995.00	0.00	391,995.00	-68.5%
Tuition		8710	00:0	0.00	0.00	00.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	00:0	00.0	0.00	00.0	00.0	00:0	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		3,860,472.00	3,860,472.00		3,651,217.00	3,651,217.00	-5.4%
From JPAs	6500	8793		0.00	0.00		00.0	00:00	0.0%
ROC/P Transfers From Districts or Charter Schools	0360	8791		00:0	00.0		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	00:0	%0.0
From JPAs	6360	8793		00.00	0.00		00.0	00.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	00:0	00.0	00:0	00.0	00:0	0.00	0.0%
From County Offices	All Other	8792	00:00	0.00	0.00	00:00	00:0	00:0	0.0%
From JPAs	All Other	8793	0.00	00.00	0.00	00.00	0.00	00:00	0.0%
All Other Transfers In from All Others		8799	00.00	0.00	0.00	00.00	00'0	00:00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,258,028.00	4,810,320.00	6,068,348.00	1,070,995.00	3,651,217.00	4,722,212.00	-22.2%
TOTAL, REVENUES			194,844,582.00	30,982,853.00	225,827,435.00	203,616,616.00	26,345,110.00	229,961,726.00	1.8%

> Madera Unified Madera County

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		3107	ZU15-16 Estimated Actuals	S	MAANA AND AND AND AND AND AND AND AND AND	2016-17 Budget		CONTRACTORISMOSTICICAL
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES				tiskeenska oo taalaa oo gee				
Certificated Teachers' Salaries	1100	60,017,049.00	7,100,380.00	67,117,429.00	60,678,323.00	7,265,759.00	67,944,082.00	1.2%
Certificated Pupil Support Salaries	1200	4,645,296.00	1,185,047.00	5,830,343.00	5,714,941.00	812,061.00	6,527,002.00	11.9%
Certificated Supervisors' and Administrators' Salaries	1300	8,225,142.00	1,359,039.00	9,584,181.00	8,723,911.00	1,406,632.00	10,130,543.00	5.7%
Other Certificated Salaries	1900	3,000,999.00	543,876.00	3,544,875.00	3,466,818.00	261,306.00	3,728,124.00	5.2%
TOTAL, CERTIFICATED SALARIES		75,888,486.00	10,188,342.00	86,076,828.00	78,583,993.00	9,745,758.00	88,329,751.00	2.6%
CLASSIFIED SALARIES				anacha-velued-each ann -Cha			n de de de de de de de de de de de de de	
Classified Instructional Salaries	2100	1,787,685.00	2,225,300.00	4,012,985.00	2,032,933.00	2,398,208.00	4,431,141.00	10.4%
Classified Support Salaries	2200	8,345,312.00	1,648,023.00	9,993,335.00	8,700,923.00	1,674,609.00	10,375,532.00	3.8%
Classified Supervisors' and Administrators' Salaries	2300	1,572,040.00	145,398.00	1,717,438.00	1,691,824.00	148,725.00	1,840,549.00	7.2%
Clerical, Technical and Office Salaries	2400	7,578,285.00	537,521.00	8,115,806.00	7,854,312.00	534,065.00	8,388,377.00	3.4%
Other Classified Salaries	2900	1,760,652.00	182,260.00	1,942,912.00	2,130,800.00	110,504.00	2,241,304.00	15.4%
TOTAL, CLASSIFIED SALARIES		21,043,974.00	4,738,502.00	25,782,476.00	22,410,792.00	4,866,111.00	27,276,903.00	5.8%
EMPLOYEE BENEFITS				nntee estrumus accessione				
STRS	3101-3102	8,058,142.00	5,812,684.00	13,870,826.00	9,637,553.00	7,562,841.00	17,200,394.00	24.0%
PERS	3201-3202	2,283,258.00	510,419.00	2,793,677.00	2,812,837.00	620,543.00	3,433,380.00	22.9%
OASDI/Medicare/Alternative	3301-3302	2,787,808.00	531,472.00	3,319,280.00	2,912,223.00	527,789.00	3,440,012.00	3.6%
Health and Welfare Benefits	3401-3402	22,429,174.00	3,790,256.00	26,219,430.00	24,586,362.00	3,975,244.00	28,561,606.00	8.9%
Unemployment Insurance	3501-3502	48,714.00	7,478.00	56,192.00	50,519.00	7,309.00	57,828.00	2.9%
Workers' Compensation	3601-3602	1,779,873.00	270,170.00	2,050,043.00	1,763,589.00	254,774.00	2,018,363.00	-1.5%
OPEB, Allocated	3701-3702	1,858,129.00	282,554.00	2,140,683.00	1,919,657.00	277,565.00	2,197,222.00	2.6%
OPEB, Active Employees	3751-3752	0.00	00.00	0.00	00:00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	183,072.00	9,224.00	192,296.00	591,449.00	7,955.00	599,404.00	211.7%
TOTAL, EMPLOYEE BENEFITS		39,428,170.00	11,214,257.00	50,642,427.00	44,274,189.00	13,234,020.00	57,508,209.00	13.6%
BOOKS AND SUPPLIES				and generalized and of \$ 200				
Approved Textbooks and Core Curricula Materials	4100	1,820,232.00	676,040.00	2,496,272.00	2,739,101.00	802,165.00	3,541,266.00	41.9%
Books and Other Reference Materials	4200	20,610.00	363,590.00	384,200.00	67,300.00	127,033.00	194,333.00	-49.4%
Materials and Supplies	4300	6,685,698.00	5,761,362.00	12,447,060.00	7,497,027.00	5,411,072.00	12,908,099.00	3.7%

Madera Unified Madera County

	e de la company de la company de la company de la company de la company de la company de la company de la comp		201	2015-16 Estimated Actuals	S		2016-17 Budget		West-Cive 2 Section of Section 2
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description	Resource Codes	Codes	(A)	(B)	(0)	(<u>0</u>)	(E)	(F)	C&F
Noncapitalized Equipment		4400	1,194,440.00	648,811.00	1,843,251.00	399,618.00	206,388.00	606,006.00	-67.1%
Food		4700	700.00	00:00	700.00	00:00	00:00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,721,680.00	7,449,803.00	17,171,483.00	10,703,046.00	6,546,658.00	17,249,704.00	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES	(ES								
Subagreements for Services		5100	487,324.00	5,255,800.00	5,743,124.00	249,993.00	1,765,895.00	2,015,888.00	-64.9%
Travel and Conferences		5200	978,606.00	1,023,650.00	2,002,256.00	537,010.00	188,163.00	725,173.00	-63.8%
Dues and Memberships		5300	56,917.00	11,277.00	68,194.00	33,042.00	10,541.00	43,583.00	-36.1%
Insurance		5400 - 5450	799,950.00	3,500.00	803,450.00	816,693.00	00:00	816,693.00	1.6%
Operations and Housekeeping Services		5500	3,085,713.00	24.00	3,085,737.00	3,357,481.00	0.00	3,357,481.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		2600	1,630,529.00	478,395.00	2,108,924.00	1,470,322.00	1,749,635.00	3,219,957.00	52.7%
Transfers of Direct Costs		5710	(499,746.00)	499,746.00	0.00	(205,466.00)	205,466.00	0.00	0.0%
Transfers of Direct Costs - Interfund		92.20	(87,556.00)	(36,239.00)	(123,795.00)	(93,796.00)	00:0	(93,796.00)	-24.2%
Professional/Consulting Services and Operating Expenditures		5800	4,951,060.00	1,510,989.00	6,462,049.00	4,396,794.00	1,640,477.00	6,037,271.00	%9·9-
Communications		2900	488,637.00	23,192.00	511,829.00	391,121.00	1,240.00	392,361.00	-23.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,891,434.00	8,770,334.00	20,661,768.00	10,953,194.00	5,561,417.00	16,514,611.00	-20.1%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

> Madera Unified Madera County

		THE PERSON OF TH	204	2015,16 Estimated Actuals			2046 47 04		DESCRIPTION
				7-10 Estimated Actua	0		zu io-ii/ Budget		WHOLESON WAS CONTRACTED TO THE
Description Res	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									Person remaining the second se
Land		6100	43,800.00	0.00	43,800.00	0.00	0.00	00.00	-100.0%
Land Improvements		6170	675,331.00	67,199.00	742,530.00	100,000.00	180,000.00	280,000.00	-62.3%
Buildings and Improvements of Buildings		6200	731,843.00	203,564.00	935,407.00	00.0	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	00.0	0:0%
Equipment		6400	910,784.00	180,796.00	1,091,580.00	2,569,029.00	110,000.00	2,679,029.00	145.4%
Equipment Replacement		9059	2,721,748.00	525,757.00	3,247,505.00	1,792,000.00	0.00	1,792,000.00	-44.8%
TOTAL, CAPITAL OUTLAY			5,083,506.00	977,316.00	6,060,822.00	4,461,029.00	290,000.00	4,751,029.00	-21.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)	osts)								
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	20,000.00	00.00	20,000.00	0.00	00:00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	00:0	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,083,419.00	667,557.00	2,750,976.00	2,399,774.00	632,000.00	3,031,774.00	10.2%
Payments to JPAs		7143	00:00	00:00	0.00	0.00	00:00	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	00.00	00:00	00.0	0.00	00:00	0.00	0.0%
To JPAs		7213	00.00	00:0	0.00	00:0	00:0	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	nts 6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		00.00	00.0		00:00	0.00	0.0%
To JPAs	6500	7223	and the second s	00.00	0.00		00:00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	00.0	0.0%
To County Offices	6360	7222		00.00	0.00		00:00	00:0	0:0%
To JPAs	6360	7223		00.00	0.00		00:00	00.0	0.0%
Other Transfers of Apportionments	All Other	7221-7223	00:00	00.00	0.00	0.00	00.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	00:00	00.0	0.00	00:00	0.0%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

Madera Unified Madera County

		201	2015-16 Estimated Actuals	als		2016-17 Budget	VVBOSTONICKE ALTERNATIONETTE TO TOTAL CANADAR CONTRACTO	
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others	7299	00:0	00:0	00.0	0.00	0.00	0.00	0.0%
Debt Service - Interest	7438	155,610.00	0.00	155,610.00	127,695.00	0.00	127,695.00	-17.9%
Other Debt Service - Principal	7439	645,167.00	00:0	645,167.00	673,082.00	0.00	673,082.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		2,904,196.00	667,557.00	3,571,753.00	3,200,551.00	632,000.00	3,832,551.00	7.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								And the second s
Transfers of Indirect Costs	7310	(833,796.00)	833,796.00	00:0	(1,126,502.00)	1,126,502.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(653,141.00)	0.00	(653,141.00)	(701,057.00)	00:00	(701,057.00)	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(1,486,937.00)	833,796.00	(653,141.00)	(1,827,559.00)	1,126,502.00	(701,057.00)	7.3%
TOTAL, EXPENDITURES		164,474,509.00	44,839,907.00	209,314,416.00	172,759,235.00	42,002,466.00	214,761,701.00	2.6%

> Madera Unified Madera County

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Dasorintion	ope Journal	Object	cted	Restricted	Total Co.	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
INTERFUND TRANSFERS	2000	52000	(3)		2		(2)	(F)	<u>ـ</u> ع
INTERFUND TRANSFERS IN		***************************************							
From: Special Reserve Fund		8912	0.00	0.00	0.00	00.0	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	20,000.00	0.00	20,000.00	30,000.00	00.00	30,000.00	20.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	0.00	20,000.00	30,000.00	00.0	30,000.00	20.0%
INTERFUND TRANSFERS OUT								en de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	
To: Child Development Fund		7611	0.00	0.00	00.0	0.00	00:00	00:0	0.0%
To: Special Reserve Fund		7612	10,977,284.00	00:0	10,977,284.00	11,177,217.00	00:00	11,177,217.00	1.8%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	00.0	0.00	00:0	0.00	0.00	%0.0
To: Cafeteria Fund		7616	0.00	00.00	00.0	0.00	00.0	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	510,231.00	510,231.00	0.00	00.0	00:0	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,977,284.00	510,231.00	11,487,515.00	11,177,217.00	00.00	11,177,217.00	-2.7%
OTHER SOURCES/USES								of the second second second second	
State Apportionments					mana e como como como como como como como co			Acceptance	
Emergency Apportionments		8931	0.00	0.00	00:00	0.00	00.00	0.00	0.0%
Proceeds					5 T PA T PA T PA T PA T PA T PA T PA T P				
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	00:0	00:0	00.0	00:0	0.00	0.00	%0.0
Other Sources								weckerous at same	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	00:0	0.00	0.00	00:0	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	00:00	00:0	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	00.00	00.00	00:00	0.00	00.00	0.00	0.0%
All Other Financing Sources		8979	0.00	29,701.00	29,701.00	00:00	00.00	00.0	-100.0%

Madera Unified Madera County

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Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			00.00	29,701.00	29,701.00	0.00	0.00	00.0	-100.0%
USES					aus y gelechte deutste				
Transfers of Funds from Lapsed/Reorganized LEAs		7651	00:00	0.00	0.00	0.00	0.00	0.00	%0:0
All Other Financing Uses		7699	7,865.00	00.00	7,865.00	7,000.00	0.00	7,000.00	-11.0%
(d) TOTAL, USES			7,865.00	00.00	7,865.00	7,000.00	00:00	7,000.00	-11.0%
CONTRIBUTIONS					inacus bunkun idal induk ad				
Contributions from Unrestricted Revenues		8980	(14,054,923.00)	14,054,923.00	0.00	(15,495,126.00)	15,495,126.00	00.0	0.0%
Contributions from Restricted Revenues		8990	0.00	00.00	0.00	00:00	00.00	0.00	%0.0
(e) TOTAL, CONTRIBUTIONS			(14,054,923.00)	14,054,923.00	0.00	(15,495,126.00)	15,495,126.00	00.0	%0.0
TOTAL, OTHER FINANCING SOURCES/USES $(a-b+c-d+e)$			(25,020,072.00)	13,574,393.00	(11,445,679.00)	(26,649,343.00)	15,495,126.00	(11,154,217.00)	-2.5%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Function

Unified	County
Madera	Madera

			3600	2015.46 Estimated Actuals	-	ORDINATION OF THE PROPERTY OF	2046 47 D. dast		
		.1			1		ZVIOTII DUUGEI		BORONOMEDINOSTONOMEDIA
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES					rasia de monem autriculo de Arte				
1) LCFF Sources		8010-8099	179,897,023.00	0.00	179,897,023.00	194,913,702.00	0.00	194,913,702.00	8.3%
2) Federal Revenue		8100-8299	158,892.00	16,564,597.00	16,723,489.00	0.00	13,495,804.00	13,495,804.00	-19.3%
3) Other State Revenue		8300-8599	13,530,639.00	9,607,936.00	23,138,575.00	7,631,919.00	9,198,089.00	16,830,008.00	-27.3%
4) Other Local Revenue		8600-8799	1,258,028.00	4,810,320.00	6,068,348.00	1,070,995.00	3,651,217.00	4,722,212.00	-22.2%
5) TOTAL, REVENUES			194,844,582.00	30,982,853.00	225,827,435.00	203,616,616.00	26,345,110.00	229,961,726.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					ANNERSE ERECTE PROPERTY OF THE STATE OF THE				
1) Instruction	1000-1999	1	92,535,866.00	30,556,734.00	123,092,600.00	96,565,963.00	28,454,607.00	125,020,570.00	1.6%
2) Instruction - Related Services	2000-2999		21,302,572.00	4,906,891.00	26,209,463.00	23,694,059.00	4,232,175.00	27,926,234.00	6.6%
3) Pupil Services	3000-3999		16,617,630.00	2,631,016.00	19,248,646.00	17,870,868.00	1,712,770.00	19,583,638.00	1.7%
4) Ancillary Services	4000-4999		3,197,537.00	58,701.00	3,256,238.00	3,140,627.00	65,238.00	3,205,865.00	-1.5%
5) Community Services	5000-5999		33,086.00	593.00	33,679.00	18,000.00	368.00	18,368.00	-45.5%
6) Enterprise	6669-0009		00.00	0.00	0.00	167,833.00	0.00	167,833.00	Nev
7) General Administration	7000-7999		11,197,200.00	913,599.00	12,110,799.00	12,710,831.00	1,198,832.00	13,909,663.00	14.9%
8) Plant Services	8000-8999		16,686,422.00	5,104,816.00	21,791,238.00	15,390,503.00	5,706,476.00	21,096,979.00	-3.2%
9) Other Outgo	6666-0006	Except 7600-7699	2,904,196.00	667,557.00	3,571,753.00	3,200,551.00	632,000.00	3,832,551.00	7.3%
10) TOTAL, EXPENDITURES			164,474,509.00	44,839,907.00	209,314,416.00	172,759,235.00	42,002,466.00	214,761,701.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45-810)	(0		30,370,073.00	(13,857,054.00)	16,513,019.00	30,857,381.00	(15,657,356.00)	15,200,025.00	-8.0%
D. OTHER FINANCING SOURCES/USES							AND THE RESERVE OF THE PARTY OF		
1) Interfund Transfers a) Transfers In		8900-8929	20,000.00	0.00	20,000.00	30,000.00	0.00	30,000.00	50.0%
b) Transfers Out		7600-7629	10,977,284.00	510,231.00	11,487,515.00	11,177,217.00	00.0	11,177,217.00	-2.7%
2) Other Sources/Uses a) Sources		8930-8979	0.00	29,701.00	29,701.00	00.0	0.00	0.00	-100.0%
b) Uses		7630-7699	7,865.00	0.00	7,865.00	2,000.00	0.00	7,000.00	-11.0%
3) Contributions		8980-8999	(14,054,923.00)	14,054,923.00	00.00	(15,495,126.00)	15,495,126.00	00.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	SES		(25,020,072.00)	13,574,393.00	(11,445,679.00)	(26,649,343.00)	15,495,126.00	(11,154,217.00)	-2.5%

		201	2015-16 Estimated Actuals	3 C		2016-17 Budget		Spirit WANTON CONTINUES OF STREET
						בסומה.	CHARLES OF THE PROPERTY OF THE	- Committee of the Comm
Description Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		5,350,001.00	(282,661.00)	5,067,340.00	4,208,038.00	(162.230.00)	4.045.808.00	-20 2%
F. FUND BALANCE, RESERVES				ALTO-Antonina de la comunicació de seguindo de seguindo de seguindo de la comunicación de la comunicación de l	TO SHAMADO SHOWN THE THE THE THE THE THE THE THE THE THE	A TO THE PARTY OF		
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46,103,775.35	12.3%
b) Audit Adjustments	9793	0.00	00:0	00.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46,103,775.35	12.3%
d) Other Restatements	9795	0.00	00:00	00.0	0.00	0.00	00.0	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		40,439,172.91	597,262.44	41,036,435.35	45,789,173.91	314,601.44	46,103,775.35	12.3%
2) Ending Balance, June 30 (E + F1e)		45,789,173.91	314,601.44	46,103,775.35	49,997,211.91	152,371.44	50,149,583.35	8.8%
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	%0.0
Stores	9712	401,261.72	00:0	401,261.72	401,262.72	00:00	401,262.72	0.0%
Prepaid Expenditures	9713	00:00	00:00	00:00	0.00	00.0	00.0	0.0%
All Others	9719	0.00	00:00	00:00	0.00	00:0	0.00	0.0%
b) Restricted	9740	0.00	314,601.96	314,601.96	0.00	152,371.96	152,371.96	-51.6%
c) Committed Stabilization Arrangements	9750	00.0	0.00	0.00	00.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760	0.00	00:00	00:00	00:0	00:0	00:0	0.0%
d) Assigned							1000-17-4000-17-10-17-10-17-10-17-10-17-10-17-10-17-10-17-10-17-10-17-10-17-10-17-10-17-10-17-10-17-10-17-10-1	
Other Assignments (by Resource/Object)	9780	7,979,813.25	0.00	7,979,813.25	14,127,209.00	00:00	14,127,209.00	77.0%
Mandated/Common Core - One time funding 0000	9780				11,698,202.00	7	11,698,202.00	
ew elementary - supplies/materials	9780				2,000,000.00	2	2,000,000.00	
	9780				429,007.00	4	429,007.00	
One Time Funding	9780	7,550,806.25		7,550,806.25				
G.A.S.B. 16 Vac Accural	9780	429,007.00		429,007.00				
e) Unassigned/unappropriated								
Reserve for Economic Uncertainties	9789	6,624,293.88	00:00	6,624,293.88	6,778,378.00	00:00	6,778,378.00	2.3%
Unassigned/Unappropriated Amount	9790	30,758,805.06	(0.52)	30,758,804.54	28,665,362.19	(0.52)	28,665,361.67	-6.8%

Technology 15,000 device plan	Ş	2,775,566.00
Site Priority Needs	s	1,000,000.00
Equipment & Furniture Replacement Plan	\$	1,437,000.00
Staff Development \$500 per FTE	\$	900,000,006
Summer School	\$	1,002,169.00
Textbooks	Ş	3,000,000.00
School Bus Replacement	Ş	1,085,000.00

Madera Unified School District 2016-17

		2014-15		2015-16	201	2016-17	2016-17
		Actuals	Estir	Estimated Actuals	Prelimina	Preliminary Budget	Adopted Budget
	/9	6/30/2015		4-1-2016	7-1-	7-1-2016	7-1-2016
ENDING Balance June 30	\$	41,036,435	\$	46,103,775	\$	50,149,583	
COMPONENTS OF ENDING FUND BALANCE							
Nonspendable: Stores, Rev Cash	\$	437,485	\$	426,262	₩.	426,261	
Restricted							
-Carryover, Other Local Projects	\$	597,262	\$	314,602	\$	152.372	
Committed:							
Assigned:							
-Startup for new elementary schools/materials					\$	2,000,000	
-District Safety Program	\$	56,002					
-Equip Replacement	\$	445,769					
-Technology Infrastructure	\$	2,340,114	\$	ţ			
-Textbooks	\$	2,149,104	\$	ŧ			
-Mandated One Time Funding	\$	1,439,581	\$	7,550,806	\$	11,698,202	
-G.A.S.B. 16	\$	429,007	\$	429,007	\$	429,007	
-Textbooks Lottery Funding	\$	1,225,980	\$	1			
Total Other Assignment	\$	8,085,558	\$	7,979,813	\$	14,127,209	\$
Unassigned/Unappropriated							
Unassigned/Unappropriated + 3% Reserve	\$	5,560,166	\$	6,624,293	\$	6,778,377	
Unassigned/Unappropriated Amount	\$	26,355,964	\$	30,758,806	\$	28,665,363	
% Reserve (Includes 3% Required)		17.2%		16.8%		15.7%	

Facilies Needs 12 Year Plan

- 5% \$11,117,000 set aside in Fund 40 & 41 for new construction and repairs to facilities above Routine Restricted Maintenance
- o 90% set aside for new construction of an Elementary School and High School
- o 10% set aside for repairs for all school sites



Madera Unified Madera County

July 1 Budget General Fund Exhibit: Restricted Balance Detail

		2015-16	2016-17
Resource	Description	Estimated Actuals	Budget
5640	Medi-Cal Billing Option	0.29	0.29
6300	Lottery: Instructional Materials	0.21	0.21
6382	California Career Pathways Trust	314,601.46	152,371.46
Total, Restric	Total, Restricted Balance	314,601.96	152,371.96

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California Dept of Education SACS Financial Reporting Software - 2016.1.0 File: fund-a (Rev 04/06/2011)

		Projected Beginning				
Fund	Description	Balance 16-17	Projected Revenue	Projected Expense	Other Sources	Ending Balance
II	11 Adult Education	\$ 638,278	\$ 1,298,357	5 1,734,634		\$ 202,001
12	12 Child Development	5	\$ 2,215,121	\$ 2,215,121		
13	13 Child Nutrition	\$ 2,633,021	\$ 12,377,479 S	\$ 12,116,385		\$ 2,894,115
21	21 Building Fund (Bond Proceeds)	\$ 9,863,438	\$ 94,000 \$	\$ 9,957,438		8
25	25 Developer Fees	\$ 6,487,753	\$ 1,275,000		\$ (359,425)	\$ 7,403,328
27	27 Redevelopment Agency	\$ 189,485	\$ 802,277		\$ (801,077)	\$ 190,685
35	35 County School Facilities	\$ 1,117,232	5 20,000 \$	8		\$ 1,137,232
40	40 Special Reserve Capital		9	\$ 1,117,722	\$ 1,117,722	8
41	41 Special Reserve Building	\$ 19,982,593	€9		\$ 10,059,495	\$ 30,042,088
25	56 Debt Service	\$ 765,798	5 2,500	\$ 1,185,210	\$ 1,185,210	\$ 768,298
73-75	73-75 Foundation Scholarship	\$ 41,414	\$ 400			\$ 41,814

	and the second s	State of the state		***************************************	entropian and the second and the sec
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES		744 30 30 41 17 41 10 11 11 11 11 11 11 11 11 11 11 11 11	The second secon	The state of the s	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	194,265.00	194,265.00	0.0%
3) Other State Revenue		8300-8599	1,064,863.00	1,011,628.00	-5.0%
4) Other Local Revenue		8600-8799	121,599.00	92,464.00	-24.0%
5) TOTAL, REVENUES			1,380,727.00	1,298,357.00	-6.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	496,989.00	460,364.00	-7.4%
2) Classified Salaries		2000-2999	185,436.00	173,182.00	-6.6%
3) Employee Benefits		3000-3999	260,265.00	234,853.00	-9.8%
4) Books and Supplies		4000-4999	672,999.00	120,103.00	-82.2%
5) Services and Other Operating Expenditures		5000-5999	153,756.00	292,117.00	90.0%
6) Capital Outlay		6000-6999	5,000.00	400,000.00	7900.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,489.00	54,015.00	1103.3%
9) TOTAL, EXPENDITURES			1,778,934.00	1,734,634.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	OCCUPANTIAL CONTRACTOR		(398,207.00)	(436,277.00)	9.6%
D. OTHER FINANCING SOURCES/USES					CONTRACTOR OF THE PROPERTY OF
1) Interfund Transfers					A Constitution of the Cons
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	bolikishinkoshiritakoban ya sasa ya ya sasa sa sa sa sa sa sa sa sa sa sa sa		(398,207.00)	(436,277.00)	9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		97.91	1,036,484.74	638,277.74	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,036,484.74	638,277.74	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,036,484.74	638,277.74	-38.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			638,277.74	202,000.74	-68.4%
a) Nonspendable Revolving Cash		9711	2,000.00	0.00	-100.0%
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	0.59	0.59	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	636,277.15	202,000.15	-68.3%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS				An index, is some in the animon again, and animal individual some strongs reached	7
1) Cash a) in County Treasury		9110	659,829.03		
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	289,631.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	103,204.74		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,054,665.14		
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	16,461.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,718.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,180.40		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY	t met vitel den de de service de de mit de de service de de de de de de de de de de de de de		0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,036,484.74		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	1,689.00	1,689.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	192,576.00	192,576.00	0.0%
TOTAL, FEDERAL REVENUE	***************************************		194,265.00	194,265.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	22,902.00	22,902.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,041,961.00	988,726.00	-5.1%
TOTAL, OTHER STATE REVENUE			1,064,863.00	1,011,628.00	-5.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	6,721.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	22,310.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	92,568.00	92,464.00	-0.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			121,599.00	92,464.00	-24.0%
TOTAL, REVENUES			1,380,727.00	1,298,357.00	-6.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES	Resource Codes	Object Codes	Estillated Actuals		Difference
Certificated Teachers' Salaries		1100	387,069.00	352,435.00	-8.9%
Certificated Pupil Support Salaries		1200	5,854.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,066.00	107,929.00	3.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			496,989.00	460,364.00	-7.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	21,057.00	19,755.00	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	142,282.00	134,432.00	-5.5%
Other Classified Salaries		2900	22,097.00	18,995.00	-14.0%
TOTAL, CLASSIFIED SALARIES			185,436.00	173,182.00	-6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	92,481.00	92,068.00	-0.4%
PERS		3201-3202	15,893.00	15,935.00	0.3%
OASDI/Medicare/Alternative		3301-3302	24,704.00	19,921.00	-19.4%
Health and Welfare Benefits		3401-3402	101,732.00	83,530.00	-17.9%
Unemployment Insurance		3501-3502	344.00	317.00	-7.8%
Workers' Compensation		3601-3602	12,204.00	11,047.00	-9.5%
OPEB, Allocated		3701-3702	12,907.00	12,035.00	-6.8%
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			260,265.00	234,853.00	-9.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,085.00	0.00	-100.0%
Books and Other Reference Materials		4200	1,195.00	5,000.00	318.4%
Materials and Supplies		4300	650,956.00	115,103.00	-82.3%
Noncapitalized Equipment		4400	17,763.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			672,999.00	120,103.00	-82.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,682.00	10,000.00	-43.4%
Dues and Memberships		5300	1,606.00	0.00	-100.0%
Insurance		5400-5450	2,542.00	2,598.00	2.2%
Operations and Housekeeping Services		5500	27,000.00	22,000.00	-18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	5,200.00	204,000.00	3823.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,336.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	89,240.00	53,369.00	-40.2%
Communications		5900	2,150.00	150.00	-93.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		153,756.00	292,117.00	90.0%
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	5,000.00	400,000.00	7900.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	400,000.00	7900.0%
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%
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%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	0.1.		0.00	0.00	0.09

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,489.00	54,015.00	1103.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		4,489.00	54,015.00	1103.3%
TOTAL, EXPENDITURES			1,778,934.00	1,734,634.00	-2,5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS		**************************************		WCFC CONTROL OF THE C	anne de la Carlo de la Carlo de la Carlo de la Carlo de la Carlo de la Carlo de la Carlo de la Carlo de la Car
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00
Other Authorized Interfund Transfers Out		Ì			0.09
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0.00	0.00	0.09
THER 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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00		

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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					460 E 60 (400 Ant)
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	194,265.00	194,265.00	0.0%
3) Other State Revenue		8300-8599	1,064,863.00	1,011,628.00	-5.0%
4) Other Local Revenue		8600-8799	121,599.00	92,464.00	-24.0%
5) TOTAL, REVENUES			1,380,727.00	1,298,357.00	-6.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,253,409.00	628,681.00	-49.8%
2) Instruction - Related Services	2000-2999		402,811.00	365,348.00	-9.3%
3) Pupil Services	3000-3999		6,821.00	0.00	-100.0%
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		4,489.00	54,015.00	1103.3%
8) Plant Services	8000-8999		111,404.00	686,590.00	516.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	2048wis		1,778,934.00	1,734,634.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(398,207.00)	(436,277.00)	9.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In					
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
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	The state of the s		0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(398,207.00)	(436,277.00)	9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,036,484.74	638,277.74	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		!	1,036,484.74	638,277. 7 4	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,036,484.74	638,277.74	-38.4%
2) Ending Balance, June 30 (E + F1e)			638,277.74	202,000.74	-68.4%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
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	0.59	0.59	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	636,277.15	202,000.15	-68.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Madera Unified Madera County

July 1 Budget Adult Education Fund Exhibit: Restricted Balance Detail

20 65243 0000000 Form 11

		2015-16	2016-17	
Resource	Description	Estimated Actuals	Budget	
9010	Other Restricted Local	0.59	0.59	
Total, Restr	icted Balance	0.59	0.59	

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES	erremme acoporess, has postude founds of all cloth policy because access and				
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	2,231,280.00	2,131,988.00	-4.5%
4) Other Local Revenue		8600-8799	91,103.00	83,133.00	-8.7%
5) TOTAL, REVENUES			2,322,383.00	2,215,121.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	703,640.00	689,134.00	-2.1%
2) Classified Salaries		2000-2999	518,739.00	521,649.00	0.6%
3) Employee Benefits		3000-3999	504,702.00	553,803.00	9.7%
4) Books and Supplies		4000-4999	557,283.00	271,600.00	-51.3%
5) Services and Other Operating Expenditures		5000-5999	95,930.00	35,850.00	-62.6%
6) Capital Outlay		6000-6999	38,574.00	0.00	-100.0%
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	97,632.00	109,350.00	12.0%
9) TOTAL, EXPENDITURES		SATISTICS OF THE SATIST	2,550,235.00	2,215,121.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(227,852.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(227,852.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	227,852.08	0.08	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,852.08	0.08	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,852.08	0.08	-100.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			0.08	0.08	0.0%
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	0.08	0.08	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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	69,419.52		
Fair Value Adjustment to Cash in County Treasury	у	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	391,094.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS	VP-MANOON HINNAN SALASII NALASII NA PERINJI SALASII SELASII SELASII SELASII SELASII SALASII SALASII SALASII SA		460,540.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	32,367.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	200,321.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			232,688.84		
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) - (l6 + J2)			227,852.08		

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	WHO THE REAL PROPERTY OF THE P		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	2,092,477.00	2,092,477.00	0.0%
All Other State Revenue	All Other	8590	138,803.00	39,511.00	-71.5%
TOTAL, OTHER STATE REVENUE			2,231,280.00	2,131,988.00	-4.5%
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	725.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	s	8662	0.00	0.00	0.0%
Fees and Contracts					D. Market Market
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	90,378.00	83,133.00	-8.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,103.00	83,133.00	-8.7%
TOTAL, REVENUES	NOTATION PSANNONINININININININININININININININININI		2,322,383.00	2,215,121.00	-4.6%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	586,077.00	568,279.00	-3.0%
Certificated Pupil Support Salaries		1200	25,319.00	26,066.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	92,244.00	94,789.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			703,640.00	689,134.00	-2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	415,467.00	432,300.00	4.1%
Classified Support Salaries		2200	15,482.00	11,020.00	-28.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,468.00	36,230.00	2.1%
Other Classified Salaries		2900	52,322.00	42,099.00	-19.5%
TOTAL, CLASSIFIED SALARIES			518,739.00	521,649.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	78,130.00	111,021.00	42.1%
PERS		3201-3202	47,050.00	55,382.00	17.7%
OASDI/Medicare/Alternative		3301-3302	58,942.00	58,671.00	-0.5%
Health and Welfare Benefits		3401-3402	276,904.00	284,002.00	2.6%
Unemployment Insurance		3501-3502	579.00	607.00	4.8%
Workers' Compensation		3601-3602	21,098.00	21,116.00	0.1%
OPEB, Allocated		3701-3702	21,999.00	23,004.00	4.6%
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			504,702.00	553,803.00	9.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	19,221.00	14,690.00	-23.6%
Materials and Supplies		4300	490,132.00	252,910.00	-48.4%
Noncapitalized Equipment		4400	47,930.00	4,000.00	-91.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			557,283.00	271,600.00	-51.3%

	ARRIVATOR SEARCH AND ARRIVATION Afficient block to another and industrial resources have			0040 47	
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,088.00	6,000.00	-40.5%
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 Improvement	ents	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	14,578.00	21,046.00	44.4%
Professional/Consulting Services and Operating Expenditures		5800	70,260.00	7,784.00	-88.9%
Communications		5900	4.00	20.00	400.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		95,930.00	35,850.00	-62.6%
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	38,574.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		*****************	38,574.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs	s)				
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	t Costs)		33,735.00	33,735.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	97,632.00	109,350.00	12.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		97,632.00	109,350.00	12.0%
TOTAL, EXPENDITURES	ndarinianian mahammakan mahammakan kan kan kan kan kan kan kan kan kan	ret (reminent konsylva sed 100 (10 / 10 / 10 / 10 / 10 / 10 / 10 /	2,550,235.00	2,215,121.00	-13.1%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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 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)			0.00	0.00	0.0%

	Matth Middle doctors I and the control of the contr	TERRETERIO (MARCO MARCO			
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2,231,280.00	2,131,988.00	-4.5%
4) Other Local Revenue		8600-8799	91,103.00	83,133.00	-8.7%
5) TOTAL, REVENUES			2,322,383.00	2,215,121.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,019,152.00	1,734,153.00	-14.1%
2) Instruction - Related Services	2000-2999		284,825.00	277,377.00	-2.6%
3) Pupil Services	3000-3999		35,997.00	38,045.00	5.7%
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		97,632.00	109,350.00	12.0%
8) Plant Services	8000-8999		78,894.00	22,461.00	-71.5%
9) Other Outgo	9000-9999	Except 7600-7699	33,735.00	33,735.00	0.0%
10) TOTAL, EXPENDITURES	DIK DINAN KIZIRAN DIKAN KATON KATON KATON KATON KIZIRAN KATON KATON KATON KATON KATON KATON KATON KATON KATON K		2,550,235.00	2,215,121.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)		ALLMAN LANGUAGE CONTRACTOR CONTRA	(227,852.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

ment and the book with the first that and the second consequences and the second consequences are second consequences.	and the second s		2015-16	2016-17	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		#04220000000000000000000000000000000000	(227,852.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,852.08	0.08	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,852.08	0.08	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,852.08	0.08	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.08	0.08	0.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.08	0.08	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%

Madera Unified Madera County

July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

20 65243 0000000 Form 12

		2015-16	2016-17
Resource	Description	Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	0.08	0.08
Total, Restr	icted Balance	0.08	0.08

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,815,897.00	11,325,472.00	15.4%
3) Other State Revenue		8300-8599	750,441.00	870,110.00	15.9%
4) Other Local Revenue		8600-8799	193,127.00	181,897.00	-5.8%
5) TOTAL, REVENUES			10,759,465.00	12,377,479.00	15.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,110,583.00	3,063,313.00	-1.5%
3) Employee Benefits		3000-3999	1,712,128.00	1,904,888.00	11.3%
4) Books and Supplies		4000-4999	5,988,073.00	5,595,500.00	-6.6%
5) Services and Other Operating Expenditures		5000-5999	467,660.00	364,992.00	-22.0%
6) Capital Outlay		6000-6999	606,318.00	650,000.00	7.2%
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	551,020.00	537,692.00	-2.4%
9) TOTAL, EXPENDITURES			12,435,782.00	12,116,385.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,676,317.00)	261,094.00	-115.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		00000	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,676,317.00)	261,094.00	-115.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	4,309,338.12	2,633,021.12	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,309,338.12	2,633,021.12	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,309,338.12	2,633,021.12	-38.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			2,633,021.12	2,894,115.12	9.9%
Revolving Cash		9711	3,140.00	0.00	-100.0%
Stores		9712	219,479.73	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,410,401.39	2,894,115.12	20.1%
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%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	2,515,956.30		
Fair Value Adjustment to Cash in County Treasur	у	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	14,851.26		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,608,493.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	38,176.22		
6) Stores		9320	219,479.73		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,400,097.21		
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	84,669.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,090.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			90,759.09		
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)	MENTATION PROVINCE AND A CONTINUE OF THE CONTI		4,309,338.12		

3 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -					
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,815,897.00	11,325,472.00	15.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	.,		9,815,897.00	11,325,472.00	15.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	750,441.00	870,110.00	15.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			750,441.00	870,110.00	15.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	148,127.00	132,915.00	-10.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,041.00	0.8%
Net Increase (Decrease) in the Fair Value of Investments	S	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	40,000.00	43,941.00	9.9%
TOTAL, OTHER LOCAL REVENUE			193,127.00	181,897.00	-5.8%
TOTAL, REVENUES	325-00-00-00-00-00-00-00-00-00-00-00-00-00		10,759,465.00	12,377,479.00	15.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2,403,319.00	2,414,710.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	240,572.00	251,642.00	4.6%
Clerical, Technical and Office Salaries		2400	466,692.00	396,961.00	-14.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,110,583.00	3,063,313.00	-1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	274,981.00	333,134.00	21.1%
OASDI/Medicare/Alternative		3301-3302	233,325.00	234,352.00	0.4%
Health and Welfare Benefits		3401-3402	1,078,527.00	1,215,275.00	12.7%
Unemployment Insurance		3501-3502	1,527.00	1,531.00	0.3%
Workers' Compensation		3601-3602	55,834.00	53,425.00	-4.3%
OPEB, Allocated		3701-3702	58,063.00	58,206.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,871.00	8,965.00	-9.2%
TOTAL, EMPLOYEE BENEFITS			1,712,128.00	1,904,888.00	11.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	570,085.00	556,500.00	-2.4%
Noncapitalized Equipment		4400	75,109.00	121,000.00	61.1%
Food		4700	5,342,879.00	4,918,000.00	-8.0%
TOTAL, BOOKS AND SUPPLIES			5,988,073.00	5,595,500.00	-6.6%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,817.00	16,000.00	-54.0%
Dues and Memberships		5300	2,800.00	3,000.00	7.1%
Insurance		5400-5450	10,998.00	11,242.00	2.2%
Operations and Housekeeping Services		5500	101,841.00	80,000.00	-21.4%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts	5600	112,734.00	81,000.00	-28.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,881.00	72,750.00	-27.9%
Professional/Consulting Services and Operating Expenditures		5800	91,000.00	100,500.00	10.4%
Communications		5900	12,589.00	500.00	-96.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		467,660.00	364,992.00	-22.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	556,318.00	600,000.00	7.9%
Equipment Replacement		6500	50,000.00	50,000.00	0.0%
TOTAL, CAPITAL OUTLAY			606,318.00	650,000.00	7.2%
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	551,020.00	537,692.00	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS		551,020.00	537,692.00	-2.4%
TOTAL, EXPENDITURES			12,435,782.00	12,116,385.00	-2.6%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes		Budget	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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES	3 (143) (144) (144) (144) (144) (144) (144) (144) (144) (144) (144) (144) (144) (144) (144) (144) (144) (144)				
				To and The Control of the Control of	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,815,897.00	11,325,472.00	15.4%
3) Other State Revenue		8300-8599	750,441.00	870,110.00	15.9%
4) Other Local Revenue		8600-8799	193,127.00	181,897.00	-5.8%
5) TOTAL, REVENUES			10,759,465.00	12,377,479.00	15.0%
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		11,497,888.00	11,264,213.00	-2.0%
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		551,020.00	537,692.00	-2.4%
8) Plant Services	8000-8999		386,874.00	314,480.00	-18.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,435,782.00	12,116,385.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,676,317.00)	261,094.00	-115.6%
D. OTHER FINANCING SOURCES/USES	about production and a conference of the COV	2014 (AA) 30 AA) 40 AA) 30 AA) 30 AA) 30 AA) 30 AA) 30 AA) 30 AA) 30 AA) 30 AA) 30 AA) 30 AA) 30 AA) 30 AA) 30			
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		9020 9070	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	
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%

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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,676,317.00)	261,094.00	-115.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,309,338.12	2,633,021.12	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,309,338.12	2,633,021.12	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,309,338.12	2,633,021.12	-38.9%
2) Ending Balance, June 30 (E + F1e)			2,633,021.12	2,894,115.12	9.9%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	3,140.00	0.00	-100.0%
Stores		9712	219,479.73	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,410,401.39	2,894,115.12	20.1%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
, ,		0,00	3.33		
 d) Assigned Other Assignments (by Resource/Object) 		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					M of the state of
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

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Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, Sch	ool Breakfæs t 10;lk 0 P .69	2,894,115.12
Total, Restri	icted Balance	2,410,401.39	2,894,115.12

		2015-16	2016-17	Percent
Description	Resource Codes Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES				
1) LCFF Sources	8010-8099	750,000.00	0.00	-100.0%
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	0.00	-100.0%
5) TOTAL, REVENUES		751,000.00	0.00	-100.0%
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	467,607.00	0.00	-100.0%
6) Capital Outlay	6000-6999	793,624.00	0.00	-100.0%
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	Семункую для этом по по по по по по по по по по по по по	1,261,231.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(510,231.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	510,231.00	0.00	-100.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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		510,231.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	54,179.12		
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	1,294,302.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,348,481.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	39,702.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,308,779.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,348,481.73		
I. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	ATTANASAN ENTERNATURE SEGULATURE TRANSPORTATION OF THE SECULAR SECURITIES OF THE SECULAR SECURITIES OF THE SECURITIES OF		0.00		
K. FUND EQUITY	-				
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	750,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES	······		750,000.00	0.00	-100.0%
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					
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%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	5	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	0.00	-100.0%
TOTAL, REVENUES			751,000.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	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%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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 Improvemen	ts	5600	467,607.00	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		467,607.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	98,316.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	695,308.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			793,624.00	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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES	SING COMB CASE SAFING SERVING LONG CONTROL MICROSTICS RECEIVED AND SAFING CONTROL OF SAFING SERVING SAFING		1,261,231.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	510,231.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			510,231.00	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 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)			510,231.00	0.00	-100.0%

CHARLES AND CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF T	D (NASSACCIO)				na a salah keranjak salah keranjak salah salah salah salah salah salah salah salah salah salah salah salah sal
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					Additional commence of the contraction of the contr
1) LCFF Sources		8010-8099	750,000.00	0.00	-100.0%
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	0.00	-100.0%
5) TOTAL, REVENUES	WWW.	- AND CONTROL OF CONTR	751,000.00	0.00	-100.0%
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	,	1,261,231.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,261,231.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(510,231.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES		CT-AAU/MO20		WARRY CO. CO. CO. CO. CO. CO. CO. CO. CO. CO.	100.070
1) Interfund Transfers					
a) Transfers In		8900-8929	510,231.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00		
3) Contributions		Ī		0.00	0.0%
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			510,231.00	0.00	-100.0%

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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES	and the same of th			ARDONA MARION (MARION COLONIA MARION MARION MARION COLONIA	est type Andreas Manufachen in According to taxing with the direct contributed on this way are also provided in
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		07-10	0.00	0.00	0.070
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		0700	0.00	2.00	0.00
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	THE CONTRACTOR OF THE CONTRACT	9790	0.00	0.00	0.0%

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Description	Resource Codes Object Code	2015-16 s Estimated Actuals	2016-17 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	69,000.00	94,000.00	36.2%
5) TOTAL, REVENUES		69,000.00	94,000.00	36.2%
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	64,232.00	0.00	-100.0%
6) Capital Outlay	6000-6999	14,028,952.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect	7100-7299,			
Costs)	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		14,093,184.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(14,024,184.00)	94,000.00	-100.7%
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	11,233,556.00	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		11,233,556.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,790,628.00)	94,000.00	-103.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	12,654,066.37	9,863,438.37	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,654,066.37	9,863,438.37	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,654,066.37	9,863,438.37	-22.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			9,863,438.37	9,957,438.37	1.0%
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	9,863,438.37	9,957,438.37	1.0%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	13,316,057.34		
Fair Value Adjustment to Cash in County Treasu	rv	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		
Accounts Receivable		9200	0.00		
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		
		9340			
9) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES	idant bien allen de Utaler under selle und de den de landen eine (et de under als bielen einem Etoden selle	rinnen kallen kunnen sekologia oli oli oli oli oli oli oli oli oli oli	13,316,057.34		
		0.400	0.00		
Deferred Outflows of Resources TOTAL DESERBED OUTSLOWS		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	661,990.97		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES	aterial to the control of the contro		661,990.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	ina and continuity of this way is the process in the cut of a constant to constant to constant to constant to		0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.09
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	69,000.00	94,000.00	36.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Reverue		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			69,000.00	94,000.00	36.2%
OTAL, REVENUES			69,000.00	94,000.00	36.29

PROTECTION CONTROL AND ACCUSATION ACCUSATION ACCUSATION ACCUSATION ACCUSATION AND ACCUSATION ACCUSATION ACCUSATION ACCUSATION	PERIOR AND CARLOS CONTROL OF THE CON	ganatunista Aukasaka kalenda Aukasaka kalenda kalenda kalenda kalenda kalenda kalenda kalenda kalenda kalenda Kalenda kalenda	g talakan juungapa da manamasa di Profesional Selektromase reneri Patrici (NA) Africa manuturri (A	
Description	Resource Codes Object Codes	2015-16 Estimated Actuals	2016-17 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	
Clerical, Technical and Office Salaries	2400		0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
	2900		0.00	
TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS		0.00	0.00	0.0%
EMPLOTEE 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 Improvemen	ts 5600	2,121.00	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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and		5800	62 111 00	0.00	-100.0%
Operating Expenditures			62,111.00		
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		64,232.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,249,305.00	0.00	-100.0%
Land Improvements		6170	72,458.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	12,645,668.00	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	61,521.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,028,952.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			II see a see a see a see a see a see a see a see a see a see a see a see a see a see a see a see a see a see a		
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			14,093,184.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES	Resource codes	Object Codes	Estimated Actuals	buuget	Difference
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	11,233,556.00	0.00	-100.0%
Proceeds from Sale/Lease-		0001	11,200,000.00	0.00	-100.078
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			11,233,556.00	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%
			and the state of t		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,233,556.00	0.00	-100.0%

			013. DV CONCENTE TO SECONO DO SETE CONCENTE CONCENTRATION OF A MANAGEMENT AND A CONCENTRATION OF A MANAGEMENT A	The state of the s	u TAMAAAAA ay maanay oo kalaada ka ay ay ay ay ay ay ay ay ay ay ay ay ay
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	69,000.00	94,000.00	36.2%
5) TOTAL, REVENUES		INCONTRACTOR OF CONTRACTOR OF	69,000.00	94,000.00	36.2%
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		14,093,184.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	TTT A CONTRACT OF THE CONTRACT	3-64-Statement - San J. C.	14,093,184.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(14,024,184.00)	94,000.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	11,233,556.00	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			11,233,556.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,790,628.00)	94,000.00	-103.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,654,066.37	9,863,438.37	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,654,066.37	9,863,438.37	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,654,066.37	9,863,438.37	-22.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			9,863,438.37	9,957,438.37	1.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,863,438.37	9,957,438.37	1.0%
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%

Madera Unified Madera County

July 1 Budget Building Fund Exhibit: Restricted Balance Detail

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		2015-16	2016-1 7	
Resource	Description	Estimated Actuals	Budget	
9010	Other Restricted Local	9,863,438.37	9,957,438.37	
Total, Restric	cted Balance	9,863,438.37	9,957,438.37	

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES				2 dagat	TO CONTRACTOR OF THE PROPERTY
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	2,072,277.00	2,132,285.00	2.9%
5) TOTAL, REVENUES	ADIOS NO PORTO NO PORTO NO PORTO NO PORTO NO PORTO NO PORTO NO PORTO NO PORTO NO PORTO NO PORTO NO PORTO NO PO		2,072,277.00	2,132,285.00	2.9%
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	15,550.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,		5.55	
Costs)		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	Tarrio G. And G. G. G. G. G. G. G. G. G. G. G. G. G.		15,550.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)		NAMES OF THE PERSON OF THE PER	2,056,727.00	2,132,285.00	3.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,219,540.00	1,215,210.00	-0.4%
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			(1,219,540.00)	(1,215,210.00)	-0.4%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			837,187.00	917,075.00	9.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,840,051.40	6,677,238.40	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,840,051.40	6,677,238.40	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,840,051.40	6,677,238.40	14.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			6,677,238.40	7,594,313.40	13.7%
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	6,487,753.34	7,403,328.34	14.1%
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	189,485.06	190,985.06	0.8%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	5,834,269.62		
Fair Value Adjustment to Cash in County Treasure	у	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	5,812.24		
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			5,840,081.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		online to disprise with models the second	0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30.46		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			30.46		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			5,840,051.40		

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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 Reveriue		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	801,077.00	855,785.00	6.8%
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	26,500.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,250,000.00	1,250,000.00	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			2,072,277.00	2,132,285.00	2.9%
TOTAL, REVENUES			2,072,277.00	2,132,285.00	2.9%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes (Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	Resource Codes C	Object Codes	Estimated Actuals	budgei	Difference
		5400	0.00	0.00	0.000
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 Improvement	ts	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	15,550.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		15,550.00	0.00	-100.0%
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					
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 C	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,550.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	16,400.00	0.00	-100.09
Other Authorized Interfund Transfers Out		7619	1,203,140.00	1,215,210.00	1.09
(b) TOTAL, INTERFUND TRANSFERS OUT			1,219,540.00	1,215,210.00	-0.4%
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		0000	0.00	0.00	0.07
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			0.00	0.00	0.076
Transfers of Funds from Lapsed/Reorganized LEAs		7054	0.00		
All Other Financing Uses		7651 7699	0.00	0.00	0.0%
(d) TOTAL, USES		7699		0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
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		5550	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,219,540.00)	(1,215,210.00)	-0.4%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2,072,277.00	2,132,285.00	2.9%
5) TOTAL, REVENUES			2,072,277.00	2,132,285.00	2.9%
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	1	15,550.00	0.00	-100.0%
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	elone ir cistelininin kananavas valatinis etti oli oli oli oli oli oli oli oli oli ol	WAXOOCINGOO AANO WAXOO WAXOO AWA CII TA'AA	15,550.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	castituitusendus vas 21.3 calab kaitus audokantus vas dannakan vas es as de vas arministra dannakan kaitus kai		2,056,727.00	2,132,285.00	3.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,219,540.00	1,215,210.00	-0.4%
2) Other Sources/Uses		0005			a
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			(1,219,540.00)	(1,215,210.00)	-0.4

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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	A 100 TO STATE A STREET AND STREET AS A ST		837,187.00	917,075.00	9.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,840,051.40	6,677,238.40	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,840,051.40	6,677,238.40	14.3%
d) Other Restatements	•	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,840,051.40	6,677,238.40	14.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			6,677,238.40	7,594,313.40	13.7%
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	6,487,753.34	7,403,328.34	14.1%
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	189,485.06	190,985.06	0.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Madera Unified Madera County

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

20 65243 0000000 Form 25

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		2015-16	2016-17	
Resource	Description	Estimated Actuals	Budget	
9010	Other Restricted Local	6,487,753.34	7,403,328.34	
Total, Restric		6,487,753.34	7,403,328.34	

		2045.46	2046 47	Da4
Description	Resource Codes Object Codes	2015-16 Estimated Actuals	2016-17 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	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES		20,000.00	20,000.00	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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	4,000.00	0.00	-100.0%
6) Capital Outlay	6000-6999	2,759,746.00	0.00	-100.0%
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	WOORNINGS COLUMN TO THE TOTAL CONTRACTOR OF THE TOTAL	2,763,746.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(2,743,746.00)	20,000.00	-100.7%
D. OTHER FINANCING SOURCES/USES		(2,740,740.00)	20,000.00	-100.7 78
Interfund Transfers a) Transfers In	8900-8929	16,400.00	0.00	-100.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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		16,400.00	0.00	-100.0%

		interior d'Andrea (a se a Andrea Carlos de Trada (a Andrea Carlos de Carlos	2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	1	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(2,727,346.00)	20,000.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,844,578.02	1,117,232.02	-70.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,844,578.02	1,117,232.02	-70.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,844,578.02	1,117,232.02	-70.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,117,232.02	1,137,232.02	1.8%
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	16,400.51	16,400.51	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	1,100,831.51	1,120,831.51	1.8%
e) Unassigned/Unappropriated		0700		0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	NA PORTINO DE PROPERTO DE PROPERTO DE PORTO DE PORTO DE PORTO DE PORTO DE PORTO DE PORTO DE PORTO DE PORTO DE	9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS		Juliot Oodes	Louinated Actuals	Dudyel	Unterence
1) Cash					
a) in County Treasury		9110	3,376,218.27		
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	661,990.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,038,209.24		
H. DEFERRED OUTFLOWS OF RESOURCES			A CONTRACTOR OF THE CONTRACTOR		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	193,631.22		
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	77 b E 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 200 b 2		193,631.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY	AND AND ENGINEERING THE COLUMN TO THE COLUMN	- ADERICA DE CONTROL D			
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,844,578.02		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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 Investment	S	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		MANUSCA CAREER TO THE SECOND S	20,000.00	20,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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 F	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	5	5600	0.00	0.00	0.09
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	4,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		4,000.00	0.00	-100.0%
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	2,759,733.00	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	13.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,759,746.00	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	0.09
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 Co	osts)		0.00	0.00	0.09
TOTAL, EXPENDITURES			2,763,746.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	16,400.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,400.00	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%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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		, 551	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.076
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)			16,400.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES	www.commonwealth.com	THE STATE OF THE S	20,000.00	20,000.00	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		2,763,746.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		Allek kindrin ti dona (till o kindrin kindrin kindrin kindrin kindrin kindrin kindrin kindrin kindrin kindrin	2,763,746.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,743,746.00)	20,000.00	-100.7%
D. OTHER FINANCING SOURCES/USES			1000		on the second section of the section of the section
1) Interfund Transfers					
a) Transfers In		8900-8929	16,400.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		0900-0999	16,400.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	3344410		(2,727,346.00)	20,000.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,844,578.02	1,117,232.02	-70.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,844,578.02	1,117,232.02	-70.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,844,578.02	1,117,232.02	-70.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,117,232.02	1,137,232.02	1.8%
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	16,400.51	16,400.51	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	1,100,831.51	1,120,831.51	1.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Resource	7710 State School Facilities Projects 9010 Other Restricted Local	2015-16 Estimated Actuals	2016-17 Budget
7710	State School Facilities Projects	0.51	0.51
9010	Other Restricted Local	16,400.00	16,400.00
Total, Restric	cted Balance	16,400.51	16,400.51

		AND THE PROPERTY OF THE PROPER		2000 to Machicle (a)	West of the second seco
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		0040 0000	0.00	0.00	0.00
,		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	60,000.00	53,000.00	-11.7%
5) TOTAL, REVENUES	MA-es censorum and commence and commence and completely property for decision of the		60,000.00	53,000.00	-11.7%
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	637.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	88,735.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,758,692.00	0.00	-100.0%
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		TACCO STRANGEN TO THE REAL PROPERTY OF THE STRANGEN AND THE STRANGEN AND THE STRANGEN AND THE STRANGEN AND THE	4,848,064.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)	ATTANIC DAGGART OF SHARMAND HAVE AND A MANAGE TO BE TO THE COLUMN TO A MANAGE TO THE COLUMN TO THE C		(4,788,064.00)	53,000.00	-101.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	10,977,284.00	11,177,217.00	1.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070	0.00	7.5-	
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	**************************************		10,977,284.00	11,177,217.00	1.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	and the second s	HYCZMAGO COLITORICA (COCIA MANTAMA IN ANTINIA	6,189,220.00	11,230,217.00	81.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9 791	13,793,373.02	19,982,593.02	44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,793,373.02	19,982,593.02	44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,793,373.02	19,982,593.02	44.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			19,982,593.02	31,212,810.02	56.2%
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		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		3.33			
Other Assignments		9780	19,982,593.02	31,212,810.02	56.2%
e) Unassigned/Unappropriated		0700	0.00	0.00	0.00/
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	The second secon	9790	0.00	0.00	***************************************

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS	enaturus at terrenas and anno anti-anno anti-anno anti-anno anti-anno anti-anno anti-anno anti-anno anti-anno a	THE COLUMN TWO IS NOT THE OWNER, THE COLUMN TWO IS NOT THE OWNER, THE COLUMN TWO IS NOT THE OWNER, THE OWNER,	11/00-01/00/00/00/00/00/00/00/00/00/00/00/00/0	- Andrew Control of the Control of t	
1) Cash a) in County Treasury		9110	13,780,113.13		
		9111			
Fair Value Adjustment to Cash in County Treasur	у		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	1,255,757.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS	annan maganinkan maganinkan maganinkan maganinkan maganinkan maganinkan maganinkan maganinkan maganinkan magan		15,035,870.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	on-station-think and the state of the state		0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,242,497.48		
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			1,242,497.48		
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) - (l6 + J2)			13,793,373.02		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	60,000.00	53,000.00	-11.7%
Net Increase (Decrease) in the Fair Value of Investme	ents	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			60,000.00	53,000.00	-11.7%
TOTAL, REVENUES			60,000.00	53,000.00	-11.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	637.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			637.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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 Improvement	nts	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	88,735.00	0.00	-100.C
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		88,735.00	0.00	-100.0
CAPITAL OUTLAY					
Land		6100	43,261.00	0.00	-100.0
Land Improvements		6170	503,196.00	0.00	-100.0
Buildings and Improvements of Buildings		6200	4,167,235.00	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	45,000.00	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			4,758,692.00	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 of	Costs)		0.00	0.00	0.0

July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	10,977,284.00	11,177,217.00	1.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,977,284.00	11,177,217.00	1.8%
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	2015-16 Estimated Actuals	2016-17 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				THE PARTY OF THE P	
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)			10,977,284.00	11,177,217.00	1.8%

July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	60,000.00	53,000.00	-11.7%
5) TOTAL, REVENUES	and a comment of the comment of the comment of the comment of the comment of the comment of the comment of the	D. R.T. UKRINI PARA PARA PARA PARA PARA PARA PARA PAR	60,000.00	53,000.00	-11.7%
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		4,848,064.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	nemanna sekaran samanna manan manan dalah seben-basi kapilah seban seranjar	oottaakuu kuudun va kakuu ka kuu kuu kuu kuu ka kuu ka kuu ka kuu ka kuu ka kuu ka kuu ka kuu ka kuu ka kuu ka	4,848,064.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)		OCONICO COLUZIO CARGISTA ERISTANO CASTONO ISTANISMA PARA	(4,788,064.00)	53,000.00	-101.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	10,977,284.00	11,177,217.00	1.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			10,977,284.00	11,177,217.00	1.8%

July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Function

				The state of the s	CONTROL OF THE PROPERTY OF THE
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,189,220.00	11,230,217.00	81.4%
F. FUND BALANCE, RESERVES	The second secon		Name of the latest and the latest an	11,200,217.00	01.470
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,793,373.02	19,982,593.02	44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,793,373.02	19,982,593.02	44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,793,373.02	19,982,593.02	44.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			19,982,593.02	31,212,810.02	56.2%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	19,982,593.02	31,212,810.02	56.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	449	9790	0.00	0.00	0.0%

Madera Unified Madera County

July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
Total, Restrict	ted Balance	0.00	0.00

July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

A STATE OF THE STA		Polanika da wasan wasan kata ka ka ka ka ka ka ka ka ka ka ka ka ka	na voje na postanje se do provincija postanj		
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	40,803.00	40,803.00	0.0%
4) Other Local Revenue		8600-8799	4,106,401.00	4,408,075.00	7.3%
5) TOTAL, REVENUES			4,147,204.00	4,448,878.00	7.3%
B. EXPENDITURES					nammin massaccado de efício la civil de discultando disendo confederación de eficio de actualmente.
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,761,427.00	7,098,369.00	49.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		***	4,761,427.00	7,098,369.00	49.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(614,223.00)	(2,649,491.00)	331.4%
D. OTHER FINANCING SOURCES/USES				and the second s	
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	WW.		0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(614,223.00)	(2,649,491.00)	331.4%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	4,106,566.07	3,492,343.07	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,106,566.07	3,492,343.07	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,106,566.07	3,492,343.07	-15.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			3,492,343.07	842,852.07	-75.9%
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	3,492,343.07	842,852.07	-75.9%
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%

July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	4,106,566.07		
1) Fair Value Adjustment to Cash in County Treasur	y	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	OCCUPATION OF THE PROPERTY OF		4,106,566.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	and a positive construction and a state of the state of t	OMAGONIA DE LA PRIMEIRA DE LA PRIMEI	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	andria and an analysis of the proces		0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			4,106,566.07		

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	40,803.00	40,803.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			40,803.00	40,803.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,824,471.00	4,126,145.00	7.9%
Unsecured Roll		8612	281,930.00	281,930.00	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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	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			4,106,401.00	4,408,075.00	7.3%
TOTAL, REVENUES			4,147,204.00	4,448,878.00	7.3%

	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,400,000.00	5,770,000.00	69.7%
Bond Interest and Other Service Charges		7434	1,361,427.00	1,328,369.00	-2.4%
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 C	Costs)		4,761,427.00	7,098,369.00	49.1%
TOTAL, EXPENDITURES			4,761,427.00	7,098,369.00	49.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS		(Michigae) (Michigae)	M		accesses and the first of the f
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	
(d) TOTAL, USES		7033			0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
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%
			0.30	5.50	V.076
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	0.09
3) Other State Revenue		8300-8599	40,803.00	40,803.00	0.09
4) Other Local Revenue		8600-8799	4,106,401.00	4,408,075.00	7.39
5) TOTAL, REVENUES			4,147,204.00	4,448,878.00	7.39
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
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	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	4,761,427.00	7,098,369.00	49.19
10) TOTAL, EXPENDITURES	nderson werden werden Schalle		4,761,427.00	7,098,369.00	49.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)		bunnettee work was a second and a second and a second and a second and a second and a second and a second and a	(614,223.00)	(2,649,491.00)	331.4
D. OTHER FINANCING SOURCES/USES					
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 Bond Interest and Redemption Fund Expenditures by Function

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Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	r direction codes	Object Codes	(614,223.00)	(2,649,491.00)	331.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,106,566.07	3,492,343.07	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,106,566.07	3,492,343.07	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,106,566.07	3,492,343.07	-15.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,492,343.07	842,852.07	-75.9%
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		9740	3,492,343.07	842,852.07	-75.9%
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%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget	
9010	Other Restricted Local	3,492,343.07	842,852.07	
Total, Restric	eted Balance	3,492,343.07	842,852.07	

	(entropy of the first of the fir		
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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		NINNSKOCZ TROUBLE TRANSCOCZ	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,183,140.00	1,185,210.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		WANGE N. C.	1,183,140.00	1,185,210.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,180,640.00)	(1,182,710.00)	0.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	1,183,140.00	1,185,210.00	0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			1,183,140.00	1,185,210.00	0.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	0.0%
F. FUND BALANCE, RESERVES	enament is status de servicio de colono de colono de se de se previo de de refere de colonidad de colonidad de	DANIE MEN STEIN EIN STEIN STEIN AN AUGUST AN A	aria waka waka waka akii kiri ka ka ka ka ka ka ka ka ka ka ka ka ka		
Beginning Fund Balance a) As of July 1 - Unaudited		9791	763,298.81	765,798.81	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			763,298.81	765,798.81	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			763,298.81	765,798.81	0.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			765,798.81	768,298.81	0.3%
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	740,298.07	742,798.07	0.3%
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	25,500.74	25,500.74	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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS				and the second s	
Cash a) in County Treasury		9110	763,298.81		
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			763,298.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. 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	eascules has a secretism and were common an account of the common and the common				
		9690	0.00		
Deferred Inflows of Resources TOTAL DEFERDED INFLOWS.		9090			
2) TOTAL, DEFERRED INFLOWS	THE MENT OF THE PROPERTY OF THE THE PROPERTY OF THE PROPERTY O	#4000000000000000000000000000000000000	0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			763,298.81		

COLUMN CONTROL OF COLUMN AND AND AND AND AND AND AND AND AND AN	de aceda de ser esta incorreccionado e concentração do estado a aceda a como de estado a como de estado a como Todos e en estados e en estados e en estados e en estados e en estados e en estados e en estados e en estados e		and the second s	antico (establishe Astronomica establishe establishe establishe establishe establishe establishe establishe es	and the state of t
Description F	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	603,140.00	580,210.00	-3.8%
Other Debt Service - Principal		7439	580,000.00	605,000.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		1,183,140.00	1,185,210.00	0.2%
TOTAL, EXPENDITURES		**************************************	1,183,140.00	1,185,210.00	0.2%

periodical in the control of the con					
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS	- and a series of	······································		namen kan kan kan kan kan kan kan kan kan ka	geografic geographic man and an elicitate of 20 Polyce decrease amount months on which is both
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,183,140.00	1,185,210.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,183,140.00	1,185,210.00	0.2%
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%
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			0.00	0.00	0.078
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		-300	0.00	0.00	0.0%
12, 12, 23, 23, 11, 1120, 13, 13			0.00	0.00	0.076
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,183,140.00	1,185,210.00	0.2%

PERSONAL PROPERTY AND ADMINISTRATION AND ADMINISTRA		TO THE RESIDENCE OF THE PARTY O			in the Control of the
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	1,183,140.00	1,185,210.00	0.2%
10) TOTAL, EXPENDITURES	and be a second appropriately object to second procedure and the second		1,183,140.00	1,185,210.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	reliktionsskir	to the second second second second second second second second second second second second second second second	(1,180,640.00)	(1,182,710.00)	0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	4 402 4 12 2		
a) Transfers Out		8900-8929	1,183,140.00	1,185,210.00	0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	der die der der der der der der der der der de	· · · · · · · · · · · · · · · · · · ·	1,183,140.00	1,185,210.00	0.2%

July 1 Budget Debt Service Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	763,298.81	765,798.81	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			763,298.81	765,798.81	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			763,298.81	765,798.81	0.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			765,798.81	768,298.81	0.3%
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	740,298.07	742,798.07	0.3%
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	25,500.74	25,500.74	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%

Madera Unified Madera County

July 1 Buuget Debt Service Fund Exhibit: Restricted Balance Detail

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		2015-16	2016-17	
Resource	Description	Estimated Actuals	Budget	
9010	Other Restricted Local	740,298.07	742,798.07	
Total, Restric	eted Balance	740,298.07	742,798.07	

Barantu ti an	Danaura Call	Object Code	2015-16	2016-17 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Dillerence
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	1,916.00	400.00	-79.1%
5) TOTAL, REVENUES			1,916.00	400.00	-79.1%
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	18,295.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			18,295.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			(10.070.00)	400.00	400 48/
FINANCING SOURCES AND USES (A5 - B9)	HARONIA STATEMENT CHESTO CONTROL CONTR		(16,379.00)	400.00	-102.4%
D. OTHER FINANCING SOURCES/USES					
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		0000 0075	0.00	0.00	0.000
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)	436000000000000000000000000000000000000		(16,379.00)	400.00	-102.4%
F. NET POSITION					V/A STEEL ST
1) Beginning Net Position					And the state of t
a) As of July 1 - Unaudited		9791	57,793.19	41,414.19	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,793.19	41,414.19	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,793.19	41,414.19	-28.3%
2) Ending Net Position, June 30 (E + F1e)			41,414.19	41,814.19	1.0%
Components of Ending Net Position					ADAMAS PROPERTY.
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,051.09	39,451.09	1.0%
c) Unrestricted Net Position		9790	2,363.10	2,363.10	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	57,276.60		
1) Fair Value Adjustment to Cash in County Treasury	1	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	516.59		
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		7	57,793.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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		
Cong-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) 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)			57,793.19		

	CEL STOPS TWO COLD THE PROPERTY COLD THE SECURE AND AND AND AND AND AND AND AND AND AND			and the second s	vide timber 95-9-9-index of this debender at Bandard in the Held of Science (Science)
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,916.00	400.00	-79.1%
Net Increase (Decrease) in the Fair Value of Invest	tments	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			1,916.00	400.00	-79.1%
TOTAL, REVENUES			1,916.00	400.00	-79.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES	accorpsis de la companya de la contractiva del la contractiva del la contractiva de la contractiva de la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la contractiva del la	CONCLUMN CONTROL COLUMN 2 SUCCESSION SE COLUMN	- Milles de Californi de Califo	entanten et datuk eratutuk arrek esek er zi a orda fi son filolok eki zi kina olek kina et eta eta eta eta eta	
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	0.09

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Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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 Improvement	s	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	18,295.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S		18,295.00	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 C	osts)		0.00	0.00	0.0%
TOTAL, EXPENSES			18,295.00	0.00	-100.0%

		undande europe (18 de 1900), e de novembre de emine para una p			
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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%

	ANCER DE NOTE POUR DE CONTROL DE				District Control of the Control of t
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					ach (14 de le page 14 e sa baga) ag garga magaman ach a dheadh an bh-òird a bh-àirm às an amagaga a
41.055.0					
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	1,916.00	400.00	-79.1%
5) TOTAL, REVENUES	WH.		1,916.00	400.00	-79.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		18,295.00	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	y DOCUMENTO AND AND AND AND AND AND AND AND AND AND		18,295.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,379.00)	400.00	-102.4%
D. OTHER FINANCING SOURCES/USES					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)	7435550000000000000000000000000000000000	***************************************	(16,379.00)	400.00	-102.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,793.19	41,414.19	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,793.19	41,414.19	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,793.19	41,414.19	-28.3%
2) Ending Net Position, June 30 (E + F1e)			41,414.19	41,814.19	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	39,051.09	39,451.09	1.0%
c) Unrestricted Net Position		9790	2,363.10	2,363.10	0.0%

July 1 Budget Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

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		2015-16	2016-17
Resource	Description	Estimated Actuals	Budget
9010	Other Restricted Local	39,051.09	39,451.09
Total, Restr	ricted Net Position	39,051.09	39,451.09

	2015-	-16 Estimated	Actuals	2	016-17 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
A. DISTRICT						
Total District Regular ADA			TO MONOCONTON CONTON	P	THE RESERVE OF THE PARTY OF THE	
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day				NO.		
School (includes Necessary Small School				20.00		
ADA)	18,852.57	18,852.57	18,852.57	19,021.60	19,021.60	19,021.60
2. Total Basic Aid Choice/Court Ordered					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,02 1100
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &	Water Control					
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	18,852.57	18,852.57	18,852.57	19,021.60	19,021.60	19,021.60
5. District Funded County Program ADA						
County Community Schools	11.10	11.10	11.10	11.10	11.10	11.10
 b. Special Education-Special Day Class 	209.06	209.06	209.06	209.06	209.06	209.06
c. Special Education-NPS/LCI						
d. Special Education Extended Year	12.21	12.21	12.21	12.21	12.21	12.21
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools					***************************************	
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	232.37	232.37	232.37	232.37	232.37	232.37
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	19,084.94	19,084.94	19,084.94	19,253.97	19,253.97	19,253.97
7. Adults in Correctional Facilities	15.05	15.05	15.05	15.05	15.05	15.05
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

	2015-	16 Estimated	Actuals	2	016-17 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	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)						

July 1 Budget 2015-16 Estimated Actuals Schedule of Capital Assets

	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	5,160,740.91		5,160,740.91			5,160,740.91
Total capital assets not being depreciated	18,924,073.07	00.0	18,924,073.07	0.00	0.00	18.924.073.07
Capital assets being depreciated:						
Land Improvements	16,241,311.18		16,241,311.18			16.241.311.18
Buildings	223,416,427.69		223,416,427.69			223.416.427.69
Equipment	22,431,161.68		22,431,161.68			22.431.161.68
Total capital assets being depreciated	262,088,900.55	0.00	262,088,900.55	0.00	0.00	262.088.900.55
Accumulated Depreciation for:						
Land Improvements	(4,381,375.01)		(4,381,375.01)			(4.381.375.01)
Buildings	(64,550,719.34)		(64,550,719.34)			(64.550.719.34)
Equipment	(16,174,225.89)		(16,174,225.89)			(16.174.225.89)
Total accumulated depreciation	(85,106,320.24)	0.00	(85, 106, 320.24)	0.00	0.00	(85.106.320.24)
Total capital assets being depreciated, net	176,982,580.31	0.00	176,982,580.31	00'0	00.0	176,982,580.31
Governmental activity capital assets, net	195,906,653.38	0.00	195,906,653.38	00.0	0.00	195,906,653.38
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			00.0
Work in Progress			00'0			00.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	00:0	00.00
Capital assets being depreciated:						
Didina			0.00			0.00
sguipling			00:00			00.00
Equipment			00:00			00:0
Total capital assets being depreciated	0.00	00'0	0.00	0.00	00:0	00.0
Accumulated Depreciation for:						
Land Improvements			00:00			00.00
Buildings			00:00			0.00
Equipment			00:0			0.00
Total accumulated depreciation	00'0	00:00	00:00	00.0	00.0	00:00
Total capital assets being depreciated, net	0.00	00.00	00:00	00.00	00.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	00.0

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Madela Courty	* Approximate and a second sec			Casillow vyolksnee	casillow wolksheel - buoget rear(1)					Form CASE
	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	vanuar.	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH			50,492,760.39	43,573,130.40	37,790,145.78	45,297,908.12	44,303,615.76	42,238,387.80	70,108,287.11	71,395,233.77
B. RECEIPTS I CFF/Revenue Limit Sources	MAKETI DOGGOGG									LEFE ALLES OF THE AND THE PROPERTY OF THE PROP
Principal Apportionment	8010-8019		6.795.866.00	6.795.866.00	18.522.104.00	12.363.982.00	12 232 559 00	18 522 104 00	12 518 262 00	11 912 726 00
Property Taxes	8020-8079			00.0	168,528.56		00.00	12,186,362.53	2	20.04
Miscellaneous Funds	8080-8099		00.00	(793,409.40)	(86,946.77)	(49,201.98)	(49,267.18)	(49,267.18)	(87,220.18)	(92,752.35)
Federal Revenue	8100-8299		183,853.32	64,603.43	2,141,579.96	239,408.24	421,614.88	2,612,569.50	321,507.02	1,570,945.50
Other State Revenue	8300-8599		52,984.86	34,285.00	1,234,905.75	362,861.17	692,431.00	5,473,173.00	5,195,600.34	00.0
Other Local Revenue	8600-8799		227,706.78	199,738.20	425,681.42	514,114.02	440,057.63	434,872.77	654,360.20	509,512.94
Interfund Transfers In	8910-8929		0.00		00:00		0.00	00:00	00:00	
All Other Financing Sources	8930-8979		00.00		0.00		00:00	0.00	00:00	9,700.17
O DISELMENTS	***************************************		7,260,410.96	6,301,083.23	22,405,852.92	13,431,163.45	13,737,395.33	39,179,814.62	18,602,509.38	13,910,132.26
Certificated Salaries	1000-1999		1 069 324 28	7 215 410 18	7 485 146 52	7 578 760 56	7 604 068 44	7 407 040 24	7 457 507 50	0000000
Classified Salaries	2000-2999		1.051.480.96	2.048.005.69	2.170.941.26	2 162 231 59	2 392 595 81	2 173 167 73	2 106 805 38	7 262,003.62
Employee Benefits	3000-3999		548,991.09	4,248,232.17	4.148.565.04	4.211.648.29	4.270.338.91	4 205 936 84	4 235 273 21	4 238 023 45
Books and Supplies	4000-4999		146.702.51	608.730.38	1.243.497.03	939.187.06	601 165 70	479 142 92	576 361 60	689 251 54
Services	5000-5999		1,199,432.59	840,737.18	1,786,984,52	1.128.728.08	1.326.610.76	1.182.182.77	847 400 92	1 558 000 50
Capital Outlay	6659-0009		9,008.00	45.647.13	135.441.97	78.713.12	69.541.66	431.548.30	20.866.06	1 629 007 07
Other Outgo	7000-7499		184,386.14	81,952.00	249,947.14	281,402.33	343.032.41	265.978.66	281,402,33	147 514 00
Interfund Transfers Out	7600-7629		300,000.00	210,231.00			0.00			
All Other Financing Uses	7630-7699		2,915.00	00:00			00'0			3,200.00
TOTAL DISBURSEMENTS			4,512,240.57	15,298,945.73	17,220,523.48	16,380,680.03	16,697,353.66	16,225,897.43	15,525,587.00	18,056,316.58
D. BALANCE SHEET ITEMS	that who he i									
Assets and Deferred Outflows	-	********								
Cash Not In Treasury	9111-9199		0.00	0.00			00:00	0.00		
Accounts Receivable	9200-9299	2	1,251,238.95	72,522.76	1,702,354.21	747,870.13	192,334.60	148,873.80	698,006.02	10,029.83
Due From Other Funds	9310	227,001.69	27,001.69	(150,000.00)	200,000.00	150,000.00	00:00	00.00		
Stores	9320	401,261.72	28,648.27	5,250.77	(57,592.20)	40,066.27	12,554.47	5,778.27	6,493.04	(10,974.06)
Prepaid Expenditures	9330	11,223.00	11,223.00				00:00	00:00		
Other Current Assets	9340	0.00	0.00				00:00	00:00		
Deferred Outflows of Resources	9490	0.00	0.00				00:00	00:00		
SUBTOTAL		5,914,975.24	1,318,111.91	(72,226.47)	1,844,762.01	937,936.40	204,889.07	154,652.07	704,499.06	(944.23)
Liabilities and Deferred Inflows		DXL49400								
Accounts Payable	9500-9599		9,550,649.98	(3,287,104.35)	(477,670.89)	(1,017,287.82)	(689,841.30)	(4,761,330.05)	2,494,474.78	(655,884.37)
Due To Other Funds	9610	1,401,529.43	1,401,529.43		0.00		00:00	00:00	00'0	
Current Loans	9640	0.00	0.00		00.00		0.00	00:00	00.00	
Unearned Revenues	9650	33,732.88	33,732.88		00.00		00.00	00:00	0.00	
Deferred Inflows of Resources	0696		0.00					00:00		
SUBTOTAL		15,371,300.28	10,985,912.29	(3,287,104.35)	(477,670.89)	(1,017,287.82)	(689,841.30)	(4,761,330.05)	2,494,474.78	(655,884.37)
Nonoperating	3									
Suspense Clearing TOTAL BALANCE SHEET ITEMS	0188	(9.456.325.04)	00:00	3 214 877 88	2 322 432 QU	1 955 224 22	804 720 37	4 015 082 12	(1 780 075 79)	854 040 44
O] Q+		(6,919,629,99)	(5.782.984.62)	7.507.762.34	(994, 292, 36)	(2.065.227.96)	27 869 899 31	1 286 946 66	(3 491 244 18)
F. ENDING CASH (A + E)			43.573.130.40	37.790.145.78	45.297.908.12	44 303 615 76	42 238 387 80	70 108 287 11	71 305 233 77	67 903 989 59
G ENDING CASH, PLUS CASH										00.000
ACCRUALS AND ADJUSTMENTS										

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CATES		TO A CONTRACT SHOWING THE PROPERTY OF THE PROP		Casillow Wolhsliget - Dudget Feat (1	: 1 ca! (1)	STATEMENT OF THE PARTY OF THE P	Augusto (Octobra and August August (August (August (August (August (August (Augus (Aug	WOODENSTANDARD	IOL
0037245754699664499	,					and the same of th	STATE OF THE STATE		
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JONE								
A. BEGINNING CASH		67,903,989.59	73,135,705.42	78,598,411.30	59,931,023.52				
B. RECEIPTS	Coconscions				e e e e e e e e e e e e e e e e e e e				
Principal Apportionment	8010-8019	20,124,596.43	11,912,726.00	12,136,102.38	16,843,521.95	0.00		160,680,415,76	174.188.556.00
Property Taxes	8020-8079		6,901,057.32		1,637,255.57		00:00	20,893,203.98	21,921,152.00
Miscellaneous Funds	6608-0808	(242,416.99)	(181,200.85)	(56,770.00)	(56,770.12)			(1,745,223.00)	(1,196,006.00)
Federal Revenue	8100-8299	659,908.03	7,757.25	2,085,376.00	6,414,365.87			16,723,489.00	13,495,804.00
Other State Revenue	8300-8599	1,189,352.75	1,950,640.12	00:00	5,528,490.64			21,714,724.63	16,830,008.00
Other Local Revenue	8600-8799	373,046.68	522,101.83	647,610.00	1,119,545.53			6,068,348.00	4,722,212.00
Interfund Transfers In	8910-8929				20,000.00			20,000.00	30,000.00
All Other Financing Sources	8930-8979	30 007 007		10,001.00	9,999.83		0.00	29,701.00	0.00
IOIAL RECEIPIS		22,104,486.90	21,113,081.67	14,822,319.38	31,516,409.27	00.00	00.0	224,384,659.37	229,991,726.00
C. DISBURSEMENTS Certificated Salaries	1000-1999	7,547,047.42	7,506,039.23	8,956,449.00	8,956,446.33		(7.13)	86.476.827.33	88.329.751.00
Classified Salaries	2000-2999	2,199,038.55	2,185,474.78	2,511,967.00	2,511,967.58		(4.53)	25,782,476.00	27,276,903.00
Employee Benefits	3000-3999	4,216,288.74	4,238,558.38	6,040,291.00	6,040,287.43		(7.55)	50,642,427.00	57,508,209.00
Books and Supplies	4000-4999	866,699.32	1,315,245.63	4,932,509.00	4,932,496.46		(7.15)	17,330,982.00	17,249,704.00
Services	2000-2999	1,484,716.85	1,244,409.48	4,407,769.00	4,407,759.73		(4.38)	21,414,728.00	16,514,611.00
Capital Outlay	6659-0009	136,469.30	286,096.52	1,609,345.00	1,609,336.45		1.42	6,060,822.00	4,751,029.00
Other Outgo	7000-7499	422,481.96	147,514.00	5,552,865.00	5,552,863.00		(6.97)	13,511,332.00	3,131,494.00
Interfund Transfers Out	7600-7629	***************************************		192,282.00	192,282.00		00:00	894,795.00	11,177,217.00
All Other Financing Uses	7630-7699	1,750.00		0.00	00:00		00.00	7,865.00	7,000.00
TOTAL DISBURSEMENTS		16,874,492.14	16,923,338.02	34,203,477.00	34,203,438.98	0.00	(36.29)	222,122,254.33	225,945,918.00
D. BALANCE SHEET ITEMS							- AMARCA (CALL)		
Cash Not In Treasury	9111-9199					25.000.00	oundmest, w	25.000.00	
Accounts Receivable	9200-9299	6,348.23	100,000.00	00:0	00.0	320,910.30		5,250,488.83	
Due From Other Funds	9310					0.00		227,001.69	
Stores	9320	(29,137.48)	22,474.91	00.0	00:00	377,699.46		401,261.72	
Prepaid Expenditures	9330							11,223.00	
Other Current Assets	9340							00:00	
Deterred Outflows of Resources	9490				00.0			0.00	
SUBTOTAL I jabilities and Deferred Inflows		(22,789.25)	122,474.91	00:00	00.00	723,609.76	0.00	5,914,975.24	
Accounts Payable	9500-9599	(24,510.32)	(1,150,487.32)	(713,769.84)	(314,119.86)	14,982,919.33	and the second	13.936.037.97	
Due To Other Funds	9610					00:0		1,401,529.43	
Current Loans	9640							00:0	
Unearned Revenues	9650							33,732.88	
Deferred Inflows of Resources	0696							00.00	
SUBTOTAL		(24,510.32)	(1,150,487.32)	(713,769.84)	(314,119.86)	14,982,919.33	00.00	15,371,300.28	
Suspense Clearing	9910				an an an an an an an an an an an an an a		Assolutanto	COO	
TOTAL BALANCE SHEET ITEMS		1,721.07	1,272,962.23	713,769.84	314,119.86	(14,259,309.57)	00.0	(9,456,325.04)	
EASE (B - C	(Q	5,231,715.83	5,462,705.88	(18,667,387.78)	(2,372,909.85)	(14,259,309.57)	36.29	(7,193,920.00)	4,045,808.00
F. ENDING CASH (A + E)		73,135,705.42	78,598,411.30	59,931,023.52	57,558,113.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								43,298,840.39	
			SECRETARIAN SECRET	THE PROPERTY OF THE PERSON OF	CONTRACTOR CONTRACTOR	CONTROL DO NOT DO NOT DESCRIBE TO THE PROPERTY OF THE PAR	ACTION AND PROPERTY OF THE PRO	extracomental designation of the second contract of the second contr	

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GENERAL FUND 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	86,076,828.00	301	9,293.00	303	86,067,535.00	305	1,324,800.00		307	84,742,735.00	309
2000 - Classified Salaries	25,782,476.00	311	67,946.00	313	25,714,530.00	315	3,522,140.00		317	22,192,390.00	319
3000 - Employee Benefits	50,642,427.00	321	2,151,625.00	323	48,490,802.00	325	2,424,283.00		327	46,066,519.00	329
4000 - Books, Supplies Equip Replace. (6500)	20,418,988.00	331	166,276.00	333	20,252,712.00	335	6,228,135.00		337	14,024,577.00	339
5000 - Services & 7300 - Indirect Costs	20,008,627.00	341	227,726.00	343	19,780,901.00	345	3,454,163.00		347	16,326,738.00	349
A STATE OF THE STA			To	DTAL	200,306,480.00	365		T	OTAL	183,352,959.00	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.

				EDP
PAI	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011.	1100	66,509,571.00	375
2.	Salaries of Instructional Aides Per EC 41011	2100	3,569,208.00	380
3.	STRS.	3101 & 3102	10,685,586.00	382
4.	PERS.		. 466,062.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,361,144.00	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
1	Annuity Plans).	3401.& 3402	15,903,442.00	385
7.	Unemployment insurance.	3501 & 3502	35,442.00	390
8.	Workers' Compensation Insurance.		1,294,537.00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).	3901 & 3902	15,983.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		99,840,975.00.	. 395
12.	Less: Teacher and Instructional Aide Salaries and			
1	Benefits deducted in Column 2.		5,131.00	
13a	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted)			396.
b	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS.		99,624,695.00	397
15.	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
1	equal or exceed 60% for elementary, 55% for unified and 50%			
	for high school districts to avoid penalty under provisions of EC 41372.		54.33%	
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			

PAR	T III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not existence of the contract	xempt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	
2.	Percentage spent by this district (Part II, Line 15)	
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.67.%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	1,228,464.83

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Year is not over and we expect to meet 55%

GENERAL FUND 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	88.329.751.00	301	4.985.00	303	88.324.766.00	205	65 602 00	Parish and the second s	007	00.050.074.00	
Juliano	00,020,707.00	301	4,360.00	303	00,324,700.00	305	65,692.00		307	88,259,074.00	309
2000 - Classified Salaries	27,276,903.00	311	35,021.00	313	27,241,882.00	315	3,477,000.00		317	23,764,882.00	319
3000 - Employee Benefits	57,508,209.00	321	2,201,887.00	323	55,306,322.00	325	2,191,104.00		327	53,115,218.00	329
4000 - Books, Supplies Equip Replace. (6500)	19,041,704.00	331	48,000.00	333	18,993,704.00	335	8.604.472.00		337	10.389.232.00	
5000 - Services & 7300 - Indirect Costs	15,813,554.00	341	7,853.00	343	15,805,701.00	345	1,120,854.00		347	14.684.847.00	
		Marian Marian Roman	T	OTAL		365	Contract the Contract		TOTAL		

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.

		**************************************	to the second
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011		67.340.334.00	_
2. Salaries of Instructional Aides Per EC 41011	2100	3,978,850.00	- · · -
3. STRS	3101 & 3102	13,563,787.00	-1
4. PERS	3201 & 3202	614.558.00	4
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1.387.321.00	
6. Health & Welfare Benefits (EC 41372)		1111 1,007,022,1100	1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	17,071,617.00	385
7. Unemployment Insurance	3501 & 3502	35,918.00	4
8. Workers' Compensation Insurance	3601 & 3602	1,253,029.00	-
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	1 002
10. Other Benefits (EC 22310)	3901 & 3902		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		105 711 097 00	
12. Less: Teacher and Instructional Aide Salaries and		, 700,3.111,001.100.	. 030
Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	1
Benefits (other than Lottery) deducted in Column 4a (Extracted)		76 090 00	396
b. Less: Teacher and Instructional Aide Salaries and			DDD.
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		105.635.007.00	397
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		55.54%	
16. District is exempt from EC 41372 because it meets the provisions			1
of EC 41374. (If exempt, enter 'X')			

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.

'-	willindin percentage required (50% elementary, 55% unified, 50% high)	l	1
2.	Percentage spent by this district (Part II, Line 15)	55.54%	
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).	190.213.253.00	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
			mmm.

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

PART III: DEFICIENCY AMOUNT

July 1 Budget 2015-16 Estimated Actuals Schedule of Long-Term Liabilities

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Mad	Mad

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:						ndalan dan sara da sa sa sa sa sa sa sa sa sa sa sa sa sa	
General Obligation Bonds Payable	70,183,585.00	506,278.00	70,689,863.00	7,000,000.00	3,400,000.00	74,289,863.00	5,770,000.00
State School Building Loans Payable			00.00	00:00	00:0	00:00	
Certificates of Participation Payable	15,875,000.00	2,249,462.00	18,124,462.00	00.00	580,000.00	17,544,462.00	605,000.00
Capital Leases Payable	4,523,434.00	0.00	4,523,434.00	00.0	644,151.00	3,879,283.00	673,081.00
Lease Revenue Bonds Payable			0.00	00.0	00.0	00.0	
Other General Long-Term Debt	403,139.00	2.25	403,141.25	2,380,948.00	235,903.25	2,548,186.00	490,333.00
Net Pension Liability			0.00	00.00	00.00	00:00	
Net OPEB Obligation	4,416,915.00	(379,576.00)	4,037,339.00	2,495,256.00	2,228,944.00	4,303,651.00	00.0
Compensated Absences Payable	454,534.00	00:0	454,534.00	00:0	0.00	454,534.00	
Governmental activities long-term liabilities	95,856,607.00	2,376,166.25	98,232,773.25	11,876,204.00	7,088,998.25	103,019,979.00	7,538,414.00
Business-Type Activities:					,	committed bears and constron	a de de la compressión dela compressión de la compressión de la compressión de la compressión de la compressión de la compressión de la compressión de la compressión de la compressión de la compressión de la compressión dela compressión de la compressión de la compressión de la com
General Obligation Bonds Payable			00:00	0.00	0.00	0.00	and the second s
State School Building Loans Payable		00:00	00:00	00:0	00:0	00:00	0.00
Certificates of Participation Payable			0.00			00.0	
Capital Leases Payable			00:00			00:0	
Lease Revenue Bonds Payable			0.00			00.0	
Other General Long-Term Debt			00:00			00.0	
Net Pension Liability			0.00			00.0	
Net OPEB Obligation			00.00			00:0	
Compensated Absences Payable			00.00			0.00	
Business-type activities long-term liabilities	0.00	00:00	00:00	0.00	00.00	0.00	00:0

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)

6,444,215.00

- 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.

- 0	
- 1	
- 1	
- 1	
- 1	
- 1	
- 1	
- 1	

B. Salaries and Benefits - All Other Activities

 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)

153,916,833.00

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)

4.19%

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.

NO	
NO	

Par	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Ind	irect Costs	
		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,145,783.00
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
		(Function 7700, objects 1000-5999, minus Line B10)	2,785,477.00
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	
		goals 0000 and 9000, objects 5000-5999)	57,675.00
	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)	795,617.06
	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)	9,596.11
	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
		Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,794,148.17 1,043,211.73
		Carry-Forward Adjustment (Part IV, Line F) Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,837,359.90
	10.	Total Adjusted muliect Costs (Line Ao pius Line Ao)	11,007,000.00
В.	Bas	se Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	117,481,980.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,858,486.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,624,495.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,205,113.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	33,679.00
	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)	0.440.700.00
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	2,149,760.00
	О.	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)	27,401.00
	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)	611.00
	11.	, , , , , , , , , , , , , , , , , , , ,	1- 100 050 04
	4.0	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,192,856.94
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	040 407 00
	12	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	219,427.89
	13.	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)	1,769,445.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,380,294.00
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,278,444.00
	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)	199,221,992.83
C.	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	-
О.		ight manect cost referringe before carry-rotward Adjustment information only - not for use when claiming/recovering indirect costs)	
		e A8 divided by Line B18)	5.42%
_	-		
D.		iminary Proposed Indirect Cost Rate	
	•	final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)	E 0.40/
	(Line	e A10 divided by Line B18)	5.94%

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 c	osts incurred in the current year (Part III, Line A8)	10,794,148.17
B.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	r-forward adjustment from the second prior year	(48,825.39)
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (4.87%) times Part III, Line B18); zero if negative	1,043,211.73
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (4.87%) times Part III, Line B18) or (the highest rate used to er costs from any program (5.34%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	1,043,211.73
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA means forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year.	ay request that justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	1,043,211.73

A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR 1. Adjusted Beginning Fund Balance 9791-9795 1,266,343.53 158,999.21 1,266,343.53 1,266,343	Totals 425,342.74 694,126.00 0.00
1. Adjusted Beginning Fund Balance 9791-9795	694,126.00
2. State Lottery Revenue 8560 2,806,819.00 887,307.00 3,6 3. Other Local Revenue 8600-8799 0.00 0.00 4. Transfers from Funds of Lapsed/Reorganized Districts 8965 0.00 0.00 5. Contributions from Unrestricted Resources (Total must be zero) 8980 0.00 6. Total Available (Sum Lines Art through A5) 4,073,162.53 0.00 1,046,306.21 5,1 B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries 1000-1999 1,136,603.00 1,046,306.21 5,1 B. EXPENDITURES AND OTHER FINANCING USES 2. Classified Salaries 2000-2999 342,748.00 2,2 3. Employee Benefits 3000-3999 463,634.00 916,306.00 1,5 5. a. Services and Other Operating Expenditures (Resource 1100) 5000-5999 249,349.00 916,306.00 1,5 5. a. Services and Other Operating Expenditures (Resource 6300) 5100, 5710, 5800 c. Duplicating Costs for Instructional Materials (Resource 6300) 5100, 5710, 5800 (Resource 6300) 5100, 5710, 5800 c. C. Duplicating Costs for Instructional Materials (Resource 6300) 7100-7199 0.00 130,000.00 120,000 130,000.00 140,000.00 1500,000	694,126.00
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 0.00 0.00 0.00 0.00 0.	
4. Transfers from Funds of Lapsed/Reorganized Districts 8965 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00
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) 4,073,162.53 0.00 1,046,306.21 5,1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.	
Resources (Total must be zero) 8980 0.00	0.00
6. Total Available (Sum Lines A1 through A5) 4,073,162.53 0.00 1,046,306.21 5,1 8. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries 1000-1999 1,136,603.00 1,136,603.00 3. Employee Benefits 3000-3999 463,634.00 4. Books and Supplies 4000-4999 5. a. Services and Other Operating Expenditures (Resource 1100) 5. Deservices and Other Operating Expenditures (Resource 6300) 5. Duplicating Costs for Instructional Materials (Resource 6300) 6. Capital Outlay 6000-6999 7. Tuition 7.	
Sum Lines A1 through A5 4,073,162.53 0.00 1,046,306.21 5,1	0.00
B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries 1000-1999 1,136,603.00 1,1 2. Classified Salaries 2000-2999 342,748.00 2 3. Employee Benefits 3000-3999 463,634.00 916,306.00 1,5 4. Books and Supplies 4000-4999 654,848.00 916,306.00 1,5 5. a. Services and Other Operating Expenditures (Resource 1100) 5000-5999 249,349.00 2 b. Services and Other Operating 5000-5999, except Expenditures (Resource 6300) 5100, 5710, 5800 c. Duplicating Costs for Instructional Materials (Resource 6300) 5100, 5710, 5800 6. Capital Outlay 6000-6999 0.00 7. Tuition 7100-7199 0.00 1100-7199 0.	
1. Certificated Salaries 1000-1999 1,136,603.00 1,1 2. Classified Salaries 2000-2999 342,748.00 2 3. Employee Benefits 3000-3999 463,634.00 2 4. Books and Supplies 4000-4999 654,848.00 916,306.00 1,5 5. a. Services and Other Operating Expenditures (Resource 1100) 5000-5999 249,349.00 2 b. Services and Other Operating Expenditures (Resource 6300) 5100, 5710, 5800 c. Duplicating Costs for Instructional Materials (Resource 6300) 5100, 5710, 5800 6. Capital Outlay 6000-6999 6000-6999 7. Tuition 7100-7199	119,468.74
2. Classified Salaries 2000-2999 342,748.00 3 3. Employee Benefits 3000-3999 463,634.00 24 4. Books and Supplies 4000-4999 654,848.00 916,306.00 1,8 5. a. Services and Other Operating Expenditures (Resource 1100) 5000-5999 249,349.00 2 b. Services and Other Operating Expenditures (Resource 6300) 5100, 5710, 5800 c. Duplicating Costs for Instructional Materials (Resource 6300) 5100, 5710, 5800 6. Capital Outlay 6000-6999 0.00 7. Tuition 7100-7199 0.00 8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools D. To JPAs and All Others 7213,7223, 7222,7281,7282 0.00 53400 54000	
2. Classified Salaries 2000-2999 342,748.00 3 3. Employee Benefits 3000-3999 463,634.00 2 4. Books and Supplies 4000-4999 654,848.00 916,306.00 1,8 5. a. Services and Other Operating Expenditures (Resource 1100) 5000-5999 249,349.00 2 b. Services and Other Operating Expenditures (Resource 6300) 5000-5999, except Expenditures (Resource 6300) 5100, 5710, 5800 130,000.00 c. Duplicating Costs for Instructional Materials (Resource 6300) 6000-6999 0.00 130,000.00 1 f. Capital Outlay 6000-6999 0.00 0.00 1 7. Tuition 7100-7199 0.00 0.00 8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools b. To JPAs and All Others 7211,7212,7221, 72221, 72223, 7223, 72223, 7223, 72	136,603.00
4. Books and Supplies 4000-4999 654,848.00 916,306.00 1,5 5. a. Services and Other Operating Expenditures (Resource 1100) 5000-5999 249,349.00 b. Services and Other Operating 5000-5999, except Expenditures (Resource 6300) 5100, 5710, 5800 c. Duplicating Costs for Instructional Materials (Resource 6300) 5100, 5710, 5800 6. Capital Outlay 6000-6999 0.00 7. Tuition 7100-7199 0.00 8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools 7213,7223, 7222,7281,7282 b. To JPAs and All Others 7213,7223, 7300,7300	342,748.00
5. a. Services and Other Operating Expenditures (Resource 1100) b. Services and Other Operating Expenditures (Resource 6300) c. Duplicating Costs for Instructional Materials (Resource 6300) 6. Capital Outlay 7. Tuition 8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools b. To JPAs and All Others 7211,7212,7221, 7222,7281,7282 7213,7223, 7200,7200	463,634.00
Expenditures (Resource 1100) 5000-5999 249,349.00 b. Services and Other Operating Expenditures (Resource 6300) 5100, 5710, 5800 c. Duplicating Costs for Instructional Materials (Resource 6300) 5100, 5710, 5800 6. Capital Outlay 6000-6999 0.00 7. Tuition 7100-7199 0.00 8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools 7211,7212,7221, 7222,7281,7282 0.00 b. To JPAs and All Others 7213,7223, 7200,7000	571,154.00
b. Services and Other Operating Expenditures (Resource 6300) 5100, 5710, 5800 c. Duplicating Costs for Instructional Materials (Resource 6300) 5100, 5710, 5800 6. Capital Outlay 6000-6999 0.00 7. Tuition 7100-7199 0.00 8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools 7211,7212,7221, 7222,7281,7232, 7200,7000	249,349.00
Instructional Materials (Resource 6300) 5100, 5710, 5800 6. Capital Outlay 6000-6999 0.00 7. Tuition 7100-7199 0.00 8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools 7222,7281,7282 b. To JPAs and All Others 7213,7223,	
7. Tuition 7100-7199 0.00 8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools 7222,7281,7282 b. To JPAs and All Others 7213,7223,	130,000.00
8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools To JPAs and All Others 7211,7212,7221, 7222,7281,7282 0.00 0.00	0.00
a. To Other Districts, County Offices, and Charter Schools 7211,7212,7221, 7222,7281,7282 b. To JPAs and All Others 7213,7223, 7202,7281	0.00
7000 7000	0.00
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) 2,847,182.00 0.00 1,046,306.00 3,8	893,488.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12) 979Z 1,225,980.53 0.00 0.21 1,2	225,980.74

D. COMMENTS:

Printed Instructional materials for student use with lottery funds - resource 6300

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)(B) 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.

2016-17 Preliminary MYP Assumptions

Assumptions:	2015-16	2016-17 Preliminary	2017-18 Projected	2018-19 Projected
Average Daily Attendance (ADA)	18,852	19,021	19,021	19,021
Cost of Living Adjustment (COLA)	0.85%	0.00%	2.13%	2.65%
Local Control Funding Formula (LCFF) Target Per ADA	\$10,793.00	\$10,815.00	\$11,018,00	\$11,306.00
Average LCFF Funded Per ADA	\$9,470.26	\$10,129.07	\$10,530.37	\$10,577.78
Shortfall between Target & Funded	(\$1,322.74)	(\$685.93)	(\$487.63)	(\$728.22)
Total Shortfall (per ADA shortfall times total ADA)	-\$24,936,294	-\$13,047,075	-\$9,275,210	-\$13,851,473
New Classroom Teachers Due to Growth	27.2	16.1	0	0
Staffing Ratio	TK-3 progress to 24:1, Grades 4-12.35:1	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1
STRS Employer Contribution	10.70%	12.60%	14,40%	16.30%
PERS Employer Contribution	11.900%	13.900%	15.500%	17.100%
Health & Welfare District Contribution Increase	3.00%	3.00%	3.00%	3.00%
Worker's Comp Rate	1.830%	1.744%	1.744%	1.744%
Indirect Rate	4.87%	5,38%	5.38%	5.38%
MUTA Salary Increase	%00.0	0.00%	%00:0	%00:0
CSEA, Confidential Salary Increase	%00.0	0.00%	%00.0	0.00%
CMBA Salary increase	%00.0	%00.0	%00:0	%00.0
Non Represented (Cert. & Class. Mgmt, Supv.)	%00.0	0.00%	%00'0	%00.0
Transfer to Fund 40-Capital Projects	\$1,097,728	\$1,117,722	\$1,117,722	\$1,117,722
Transfer to Fund 41 - Building Fund	\$9,879,556	\$10,059,495	\$10,059,495	\$10,059,495

2015-16 Multi-Year Projection Summany

SUMMARY	2015-16 as of 4/30/2015	2016-17 Preliminary	2017-18 Projected	2018-19 Projected
Beginning Balance	\$41,036,435	\$46,103,775	\$50,149,583	\$48,587,622
Revenue	\$225,877,136	\$229,991,726	\$233,246,049	\$234,266,659
Expenditures	\$220,809,796	\$225,945,918	\$234,808,010	\$240,894,932
Net Increase (Decrease)	\$5,067,340	\$4,045,808	-\$1,561,961	-\$6,628,273
Ending Balance	\$46,103,775	\$50,149,583	\$48,587,622	\$41,959,349
Nonspendable:	\$426,262	\$426,262	\$426,262	\$426,262
Restricted:	\$314,601	\$152,371	0\$	0\$
Assigned:				
- Carryover, Other Resources	\$0	0\$	\$0	0\$
- Technology Infrastructure (Tier III)	80	0\$	\$0	0\$
- Textbooks (Tier III, Lottery)	80	0\$	0\$	0\$
- New Schools-One Time Needs	80	\$2,000,000	\$2,000,000	0\$
- Mandated/Common Core (One Time Funding)	\$7,550,806	\$11,698,202	80	0\$
- G.A.S.B. 16 Va Accrual	\$429,007	\$429,007	\$429,007	\$429,007
3% Required Reserve	\$6,624,293	\$6,778,378	\$7,044,240	\$7,226,847
Undesignated	\$30,758,806	\$28,665,363	\$38,688,113	\$33,877,233
% Reserve of Total Expenditures	16.93%	15.69%	19.48%	17.06%
(Includes 3% required)				

2016-17 % Budget Change (Cols. C-A/A) Projection (Cols. C-A/A) (Cols. C-A/A) Projection (Cols. C-A/A) (Cols. Cols. % Change (Cols. E-C/C) (D) 0.45% 0.00% 0.00% 2.10%	2018-19 Projection (E) 203,647,238.00 13,108,020.00 12,566,862.00	
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) 4. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources 8010-8099 194,913,702.00 4.01% 202,727,675.00 2. Federal Revenues 8100-8299 13,495,804.00 -2.87% 13,108,020.00 3. Other State Revenues 8300-8599 16,830,008.00 -25.33% 12,566,862.00 4. Other Local Revenues 8600-8799 4,722,212.00 1.93% 4,813,492.43 5. Other Financing Sources	0.00% 0.00% 2.10%	13,108,020.00 12,566,862.00
Current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources 8010-8099 194,913,702.00 4.01% 202,727,675.00 2. Federal Revenues 8100-8299 13,495,804.00 -2.87% 13,108,020.00 3. Other State Revenues 8300-8599 16,830,008.00 -25.33% 12,566,862.00 4. Other Local Revenues 8600-8799 4,722,212.00 1,93% 4,813,492.43 5. Other Financing Sources	0.00% 0.00% 2.10%	13,108,020.00 12,566,862.00
A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources 8010-8099 194,913,702.00 4.01% 202,727,675.00 2. Federal Revenues 8100-8299 13,495,804.00 -2.87% 13,108,020.00 3. Other State Revenues 8300-8599 16,830,008.00 -25,33% 12,566,862.00 4. Other Local Revenues 8600-8799 4,722,212.00 1.93% 4,813,492.43 5. Other Financing Sources	0.00% 0.00% 2.10%	13,108,020.00 12,566,862.00
1. LCFF/Revenue Limit Sources 8010-8099 194,913,702.00 4.01% 202,727,675.00 2. Federal Revenues 8100-8299 13,495,804.00 -2.87% 13,108,020.00 3. Other State Revenues 8300-8599 16,830,008.00 -25,33% 12,566,862.00 4. Other Local Revenues 8600-8799 4,722,212.00 1.93% 4,813,492.43 5. Other Financing Sources	0.00% 0.00% 2.10%	13,108,020.00 12,566,862.00
2. Federal Revenues 8100-8299 13,495,804.00 -2.87% 13,108,020.00 3. Other State Revenues 8300-8599 16,830,008.00 -25,33% 12,566,862.00 4. Other Local Revenues 8600-8799 4,722,212.00 1.93% 4,813,492.43 5. Other Financing Sources	0.00% 2.10%	12,566,862.00
4. Other Local Revenues 8600-8799 4,722,212.00 1.93% 4,813,492.43 5. Other Financing Sources	2.10%	
5. Other Financing Sources		
	0.00%	4,914,539.86
2 Transfers In 9000 9000 30 000 00 00 00 00 00 00 00 00 00 00	0.00%	
a. Hausteis III		30,000.00
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) 229,991,726.00 1.41% 233,246,049.43	0.44%	234,266,659.86
B. EXPENDITURES AND OTHER FINANCING USES		
1. Certificated Salaries		
a. Base Salaries 88,329,751.00		89,984,859.35
b. Step & Column Adjustment		1,359,934.97
c. Cost-of-Living Adjustment 0.00		0.00
d. Other Adjustments 320,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 88,329,751.00 1.87% 89,984,859.35	1.51%	91,344,794.32
2. Classified Salaries	1.5178	71,511,771.52
a, Base Salaries 27,276,903.00		27,931,556.54
		414,473.35
b. Step & Column Adjustment 404,653.54	-	
c. Cost-of-Living Adjustment 0.00	-	0.00
d. Other Adjustments 250,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 <u>27,276,903.00</u> <u>2.40%</u> <u>27,931,556.54</u>	1.48%	28,346,029.89
3. Employee Benefits 3000-3999 57,508,209.00 6.79% 61,415,885.90	5.42%	64,741,757.47
4. Books and Supplies 4000-4999 17,249,704.00 13.52% 19,582,092.20	3.22%	20,211,905.04
5. Services and Other Operating Expenditures 5000-5999 16,514,611.00 5.27% 17,385,583.52	0.77%	17,520,151.87
6. Capital Outlay 6000-6999 4,751,029.00 -1.26% 4,691,029.00	0.00%	4,691,029.00
7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 3,832,551.00 -0.80% 3,801,715.00	0.30%	3,812,966.00
8. Other Outgo - Transfers of Indirect Costs 7300-7399 (701,057.00) 0.00% (701,057.00)	0.00%	(701,057.00)
9. Other Financing Uses		
a. Transfers Out 7600-7629 11,177,217.00 1.79% 11,377,217.00	1.76%	11,577,217.00
b. Other Uses 7630-7699 7,000.00 0.00% 7,000.00	0.00%	7,000.00
10. Other Adjustments 0.00		0.00
11. Total (Sum lines B1 thru B10) 225,945,918.00 4.22% 235,475,881.51	2.58%	241,551,793.59
C. NET INCREASE (DECREASE) IN FUND BALANCE		
(Line A6 minus line B11) 4,045,808.00 (2,229,832.08)		(7,285,133.73)
D. FUND BALANCE		and the same of th
1. Net Beginning Fund Balance (Form 01, line F1e) 46,103,775.35 50,149,583.35		47,919,751.27
2. Ending Fund Balance (Sum lines C and D1) 50,149,583.35 47,919,751.27		40,634,617.54
3. Components of Ending Fund Balance		7
a. Nonspendable 9710-9719 426,262.72 0.00		0.00
b. Restricted 9740 152,371.96 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 14,127,209.00 5,429,007.00		429,007.00
e. Unassigned/Unappropriated		
1. Reserve for Economic Uncertainties 9789 6.778.378.00 0.00		0.00
2. Unassigned/Unappropriated 9790 28,665,361.67 42,490,744.27		40,205,610.54
f. Total Components of Ending Fund Balance		
(Line D3f must agree with line D2) 50,149,583.35 47,919,751.27		40,634,617.54

paration with the same and the	Officsi	ncted/Restricted		14 Maria		
Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,778,378.00		0.00		0,00
c. Unassigned/Unappropriated	9790	28,665,362.19		42,490,744,27		40,205,610.54
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(0.52)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		9				
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)		35,443,739.67		42,490,744.27		40,205,610.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.69%	Lan Commence of the Commence o	18.04%		16.64%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
(-)						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)	19,021.60		19,021.60		19,021.60
3. Calculating the Reserves		225 245 212 22		225 455 991 51		241 551 702 50
a. Expenditures and Other Financing Uses (Line B11)		225,945,918.00		235,475,881.51		241,551,793.59
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is I	No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		225,945,918.00		235,475,881.51		241,551,793.59
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)		6,778,377.54		7,064,276.45		7,246,553.81
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)		6,778,377.54		7,064,276.45		7,246,553.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

		Unrestricted				
Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C a	nd E:					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	194,913,702.00	4.01%	202,727,675.00	0.45% 0.00%	203,647,238.00
Federal Revenues Other State Revenues	8100-8299 8300-8599	0.00 7,631,919.00	0.00% -54.34%	0.00 3,484,523.00	0.00%	3,484,523.00
4. Other Local Revenues	8600-8799	1,070,995.00	0.00%	1,070,995.00	0.00%	1,070,995.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,495,126.00)	5.64%	(16,368,278,99)	1.11%	(16,550,357.36)
6. Total (Sum lines A1 thru A5c)		188,151,490.00	1.48%	190,944,914.01	0.39%	191,682,398.64
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				78,583,993.00		80,082,752.90
b. Step & Column Adjustment				1,178,759.90		1,201,241.29
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				320,000.00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	78,583,993.00	1.91%	80,082,752.90	1.50%	81,283,994.19
2. Classified Salaries						
a. Base Salaries				22,410,792.00		22,992,453.88
b. Step & Column Adjustment				331,661.88		340,386.81
c. Cost-of-Living Adjustment	E00#9727			0.00		
d. Other Adjustments	Date of the second			250,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,410,792.00	2.60%	22,992,453.88	1.48%	23,332,840.69
3. Employee Benefits	3000-3999	44,274,189.00	8.23%	47,919,553.35	6.38%	50,977,263.62
4. Books and Supplies	4000-4999	10,703,046.00	28.03%	13,703,046.00	7.30%	14,703,046.00
5. Services and Other Operating Expenditures	5000-5999	10,953,194.00	1.68%	11,137,166.52	1.21%	11,271,734.87
6. Capital Outlay	6000-6999	4,461,029.00	0.00%	4,461,029.00	0.00%	4,461,029.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,200,551.00	-0.96%	3,169,715.00	0.35%	3,180,966.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,827,559.00)	0.00%	(1,827,559.00)	0.00%	(1,827,559.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,177,217.00	1.79%	11,377,217.00	1.76%	11,577,217.00
b. Other Uses	7630-7699	7,000.00	0.00%	7,000.00	0.00%	7,000.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		183,943,452.00	4.94%	193,022,374.65	3.08%	198,967,532.37
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		4,208,038.00		(2,077,460.64)		(7,285,133.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,789,173.91		49,997,211.91		47,919,751.27
2. Ending Fund Balance (Sum lines C and D1)		49,997,211.91		47,919,751.27		40,634,617.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	426,262.72				
b. Restricted	9740	120,202.72				
c. Committed	7/40		ŀ			
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9750 9760	0.00				***************************************
	î	14,127,209.00		5 420 007 00		420 007 00
d. Assigned	9780	14,127,209.00		5,429,007.00		429,007.00
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties	0700	6 770 270 00				
	9789	6,778,378.00		40 400 744 07		40 205 (10 54
2. Unassigned/Unappropriated	9790	28,665,362.19		42,490,744.27		40,205,610.54
f. Total Components of Ending Fund Balance		40.00=====				10 /2 / /
(Line D3f must agree with line D2)		49,997,211.91		47,919,751.27		40,634,617.54

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,778,378.00		0.00		0.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	28,665,362.19		42,490,744.27		40,205,610.54
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)		35,443,740.19		42,490,744.27		40,205,610.54

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.

B1d - \$320,000 amount includes new hire certificated positions and B2d Amount of \$250,000 includes new hire classified positions for new elementary school that will open in 2017-18.

######################################	Particularity Company of the Company	Restricted			and the second s	#COMESTON CONTRACTOR FOR THE PARTY CONTRACTOR
Description	Object Codes	2016-17 Budget (Fогт 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;				HOMEN NAME IN STREET, AND STREET, SALES TO CONSIDERATE		
current year - Column A - is extracted)		927779				
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	0.00	0.00% -2.87%	13,108,020.00	0.00%	13,108,020.00
3. Other State Revenues	8300-8599	9,198,089.00	-1.26%	9,082,339.00	0.00%	9,082,339.00
4. Other Local Revenues	8600-8799	3,651,217.00	2.50%	3,742,497.43	2.70%	3,843,544.86
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	.
b. Other Sources c. Contributions	8930-8979 8980-8999	0.00 15,495,126.00	0.00% 5.64%	16,368,278.99	0.00%	16,550,357.36
6. Total (Sum lines A1 thru A5c)	0,00-0,77	41,840,236.00	1.10%	42,301,135.42	0.67%	42,584,261.22
B. EXPENDITURES AND OTHER FINANCING USES		- Anna Anna Anna Anna Anna Anna Anna Ann				
1. Certificated Salaries						
a. Base Salaries				9,745,758.00		9,902,106.45
b. Step & Column Adjustment				156,348.45		158,693.68
c. Cost-of-Living Adjustment				0.00	-	130,073.00
d. Other Adjustments				0,00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,745,758.00	1.60%	9,902,106.45	1.60%	10,060,800.13
2. Classified Salaries	1000-1999	9,743,738.00	1.0078	9,902,100.43	1.0078	10,000,000.13
a. Base Salaries				4,866,111.00		4,939,102.66
b. Step & Column Adjustment				72,991.66		74,086.54
c. Cost-of-Living Adjustment				12,991.00		74,000.54
d. Other Adjustments			-		-	
§	2000-2999	4,866,111.00	1,50%	4,939,102.66	1.50%	5,013,189.20
e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits	3000-3999	13,234,020.00	1.98%	13,496,332.55	1.99%	13,764,493.85
4. Books and Supplies	4000-4999	6,546,658.00	-10.20%	5,879,046.20	-6.30%	5,508,859.04
Services and Other Operating Expenditures	5000-5999	5,561,417.00	12.35%	6,248,417.00	0.00%	6,248,417.00
6. Capital Outlay	6000-6999	290,000.00	-20.69%	230,000.00	0.00%	230,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	632,000.00	0.00%	632,000.00	0.00%	632,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,126,502.00	0.00%	1,126,502.00	0.00%	1,126,502.00
9. Other Financing Uses	7500-7577	1,120,302.00	0,0070	1,120,502.00	0.0070	1,120,502.00
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,002,466.00	1.07%	42,453,506.86	0.31%	42,584,261.22
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(162,230.00)		(152,371.44)		0.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		314,601.44		152,371.44		0.00
2. Ending Fund Balance (Sum lines C and D1)		152,371.44		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00			-	
b. Restricted	9740	152,371.96				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760	0.00				
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789			-	-	
2. Unassigned/Unappropriated	9790	(0.52)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		152,371.44		0.00		0.00

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Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols, E-C/C) (D)	2018-19 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.

Madera Unified Madera County

July 1 Budget 2015-16 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

20 65243 0000000 Form NCMOE

		nds 01, 09, an		2015-16
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	220,809,796.00
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3385)	All	All	1000-7999	16,635,053.00
C. Less state and local expenditures not allowed for MOE:				
(All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	33,679.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,036,057.00
			5400-5450,	
3. Debt Service	A11	0100	5800, 7430-	800,777.00
3. Debt dervice	All	9100	7439	000,777.00
4. Other Transfers Out	Ali	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	11,487,515.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	7,865.00
		All except		
7. Nonagency	7400 7400	5000-5999,	4000 7000	296,058.00
- *	7100-7199	9000-9999	1000-7999	290,030.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)				
costs of services for which tultion is received)	A.11	A.11	9740	0.00
	All	All	8710	0.00
Supplemental expenditures made as a result of a	Manually	antorod Must	not include	
Presidentially declared disaster		entered. Must s in lines B, C		
		D2.		0.00
40 7 () () ()			1.00	
10. Total state and local expenditures not				
allowed for MOE calculation				40 004 054 00
(Sum lines C1 through C9)				18,661,951.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
This additional MOE expenditures. Expenditures to cover deficits for food services				
(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,676,317.00
Expenditures to cover deficits for student body activities		entered. Must itures in lines i		
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)				187,189,109.00

Madera Unified Madera County

July 1 Budget 2015-16 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

20 65243 0000000 Form NCMOE

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		_
		19,084.94
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,808.21
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.)		
	154,718,370.70	8,168.95
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	154,718,370.70	8,168.95
B. Required effort (Line A.2 times 90%)	139,246,533.63	7,352.06
C. Current year expenditures (Line I.E and Line II.B)	187,189,109.00	9,808.21
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 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

Direct Costs - Interfund Indirect Costs - Interfund Interfund Due From									
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Due To Other Funds 9610	
01 GENERAL FUND		NAMES OF THE PROPERTY OF THE P	EMPERAGES SANDANDAS SANDAS MANAGEMENTO	**************************************				andread and a second a second and a second and a second and a second and a second a	
Expenditure Detail Other Sources/Uses Detail	0.00	(123,795.00)	0.00	(653,141.00)	20,000.00	11,487,515.00			
Fund Reconciliation					201000100		227,001.69	1,401,529.43	
9 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 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00	
Expenditure Detail									
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00	
1 ADULT EDUCATION FUND									
Expenditure Detail Other Sources/Uses Detail	8,336.00	0.00	4,489.00	0.00	0.00	0.00			
Fund Reconciliation							103,204.74	1,718.49	
2 CHILD DEVELOPMENT FUND Expenditure Detail	14,578.00	0.00	97,632.00	0.00		***************************************			
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation 13 CAFETERIA SPECIAL REVENUE FUND						-	26.83	200,321.5	
Expenditure Detail	100,881.00	0.00	551,020.00	0.00			-		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	38,176.22	6,090.0	
14 DEFERRED MAINTENANCE FUND						Ì	30,170.22	0,030.0	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			510,231.00	0.00			
Fund Reconciliation					310,231.00	0.00	1,294,302.61	1,308,779.5	
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail	0.00	0.00			0.00	0.00			
Fund Reconciliation							0.00	0.0	
7 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						-	0.00	0.00	
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail		• • •			0.00	0.00	0.00	0.0	
Fund Reconciliation 9 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00	
Expenditure Detail	0.00	0.00	0.00	0.00		0.00			
Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	0.00	
O SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						ľ			
Expenditure Detail Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation					0.00		0.00	0.00	
1 BUILDING FUND Expenditure Detail	0.00	0.00				1			
Other Sources/Uses Detail	0.00	0.00			0.00	0.00			
Fund Reconciliation							0.00	661,990.9	
25 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	1,219,540.00			
Fund Reconciliation 0 STATE SCHOOL BUILDING LEASE/PURCHASE FUND						ŀ	0.00	30.4	
Expenditure Detail	0.00	0.00				I			
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00	
35 COUNTY SCHOOL FACILITIES FUND						Ī	0.00	0.00	
Expenditure Detail	0.00	0.00			16,400,00	0.00			
Other Sources/Uses Detail Fund Reconciliation					16,400.00	0.00	661,990.97	0.0	
O SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						Ī			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			10,977,284.00	0.00			
Fund Reconciliation					70,077,201100		1,255,757.37	0.0	
IS CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00				ĺ			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00			
Fund Reconciliation							0.00	0.0	
61 BOND INTEREST AND REDEMPTION FUND Expenditure Detail									
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation 12 DEBT SVC FUND FOR BLENDED COMPONENT UNITS						ŀ	0.00	0.0	
Expenditure Detail									
Other Sources/Uses Detail					0.00	0.00	0.00	0.0	
Fund Reconciliation 3 TAX OVERRIDE FUND						di di	0.00	0.0	
Expenditure Detail									
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.0	
66 DEBT SERVICE FUND						Ī	0.00	3.0	
Expenditure Detail					1 100 140 00	0.00			
Other Sources/Uses Detail Fund Reconciliation					1,183,140.00	0.00	0.00	0.0	
7 FOUNDATION PERMANENT FUND						i de la companya de l			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00	ļ		
Fund Reconciliation						0.00	0.00	0.0	
51 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00					
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00			
Fund Reconciliation							0.00	0.0	

Page 1 of 2

			FOR ALL FUND					
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND	***************************************		A THE RESIDENCE OF THE PARTY OF			7000-7025	3310	3010
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		0.00		0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
63 OTHER ENTERPRISE FUND						ł	0.00	0.00
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND						ŀ	0.00	0.00
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail					0.00	0.00	İ	
Fund Reconciliation					0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND						ŀ	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation		1					0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND		1			I		0.00	0.00
Expenditure Detail	0.00	0.00			i			
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail							1	
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND						-	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail							1	,
Fund Reconciliation							0.00	
TOTALS	123.795.00	(123,795.00)	653,141.00	(653,141,00)	12,707,055.00	12,707,055.00	0.00 3.580.460.43	0.00 3,580,460,43

		Direct Cost	s - Interfund Transfers Out	Indirect Cost Transfers In	s - Interfund Transfers Out	Interfund Transfers in	Interfund Transfers Out	Due From Other Funds	Due To Other Fund
	escription	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
01	GENERAL FUND Expenditure Detail						**************************************		
	Other Sources/Uses Detail	0.00	(93,796.00)	0.00	(701,057.00				
	Fund Reconciliation					30,000.00	11,177,217.00		
09	CHARTER SCHOOLS SPECIAL REVENUE FUND	and the same of th							
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
10	SPECIAL EDUCATION PASS-THROUGH FUND								
	Expenditure Detail								
	Other Sources/Uses Detail								
	Fund Reconciliation							1	
11	ADULT EDUCATION FUND Expenditure Detail								
	Other Sources/Uses Detail	0.00	0.00	54,015.00	0.00				
	Fund Reconciliation					0.00	0.00		
2	CHILD DEVELOPMENT FUND								
	Expenditure Detail	21,046.00	0.00	109,350.00	0.00				
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
13	CAFETERIA SPECIAL REVENUE FUND								
	Expenditure Detail	72,750.00	0.00	537,692.00	0.00				
	Other Sources/Uses Detail	121100100	0.00	337,032.00	0.00	0.00	0.00		
	Fund Reconciliation					0.00	0.00		
	DEFERRED MAINTENANCE FUND Expenditure Detail								
	Other Sources/Uses Detail	0.00	0.00						
	Fund Reconciliation					0.00	0.00		
5	PUPIL TRANSPORTATION EQUIPMENT FUND								
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
	SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
	Expenditure Detail								
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation					5,50	0.00		
	SCHOOL BUS EMISSIONS REDUCTION FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
	Fund Reconciliation					0.00	0.00		
) (FOUNDATION SPECIAL REVENUE FUND								
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail Fund Reconciliation						0.00		
	PECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
	Expenditure Detail								
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation					0.00	0.00		
	BUILDING FUND Expenditure Detail								
	Other Sources/Uses Detail	0.00	0.00						
	Fund Reconciliation					0.00	0.00		
6	CAPITAL FACILITIES FUND						1		
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail Fund Reconciliation					0.00	1,215,210.00		
	STATE SCHOOL BUILDING LEASE/PURCHASE FUND		I				ı		
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail		9,00			0.00	0.00		
	Fund Reconciliation		I						
	OUNTY SCHOOL FACILITIES FUND Expenditure Detail	2 00							
	Other Sources/Uses Detail	0.00	0.00						
-	Fund Reconciliation					0.00	0.00		
SF	PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		1						
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail Fund Reconciliation		1			11,177,217.00	0.00		
	AP PROJ FUND FOR BLENDED COMPONENT UNITS								
1	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail		5.50			0.00	0.00		
	Fund Reconciliation						0.00		
	BOND INTEREST AND REDEMPTION FUND Expenditure Detail								
	Other Sources/Uses Detail								
F	Fund Reconciliation		I		ŀ	0.00	0.00		
	EBT SVC FUND FOR BLENDED COMPONENT UNITS								
	Expenditure Detail					-			
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
	AX OVERRIDE FUND								
	Expenditure Detail								
C	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation				F	0.00	0.00		
	DEBT SERVICE FUND Expenditure Detail					-			
	Expenditure Detail Other Sources/Uses Detail					4 405 0 :			
	Fund Reconciliation					1,185,210.00	0.00		
	OUNDATION PERMANENT FUND								
E	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail				5.55		0.00		
	Fund Reconciliation						5.55		
	AFETERIA ENTERPRISE FUND Expenditure Detail	0.00							
	Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
	und Reconciliation	1	1	1	L	0.00	0.00		

	Direct Costs Transfers In	Transfers Out	Indirect Cost Transfers In	Transfers Out	Interfund Transfers in	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
Description	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
52 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	emegaja serengen anatar in balanca d	The state of the s
Fund Reconciliation								
33 OTHER ENTERPRISE FUND		Ì						
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								
57 SELF-INSURANCE FUND		1						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		1						
1 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND		1						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00			
6 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
5 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation TOTALS	93,796.00	(93,796,00)	701.057.00					

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 and C4):	19,022			
District's ADA Standard Percentage Level:	1.0%			

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third Prior Year, enter Revenue Limit ADA data in the Original Budget Funded ADA column. For the Second and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Second and First Prior Years. All other data are extracted.

*Please note for FY 2013-14 estimated/unaudited actuals and 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	18,663.00	18,675.66	N/A	T
Second Prior Year (2014-15)		10,070.00	N/A	Met
District Regular	19,051.00	18,800.01		
Charter School				
Total ADA	19,051.00	18,800.01	1.3%	Not Met
First Prior Year (2015-16)				140t Met
District Regular	19,294.00	18,852.57		
Charter School		0.00		
Total ADA	19,294.00	18,852.57	2.3%	Not Met
Budget Year (2016-17)				
District Regular	19,021.60			
Charter School	0.00			
Total ADA	19,021.60			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:	we projected growth or 100 students and had to decrease that number at First Interim	
(required if NOT met)		
, in a substitution many		

1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:	We projected growth of 100 students and had to decrease that number
(required if NOT met)	

2016-17 July 1 Budget General Fund School District Criteria and Standards Review

Madera Unified Madera County

20 65243 0000000 Form 01CS

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 and C4):	19,022	
District's Enrollment Standard Percentage Level:	1.0%	
		1

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. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for the Budget, First and Second Prior Years.

	Enrollmen	t	Enrollment Variance Level (If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2013-14)	19,424	19,573	N/A	Met
Second Prior Year (2014-15)				
District Regular	19,817	19,775		
Charter School				
Total Enrollment	19,817	19,775	0.2%	Met
First Prior Year (2015-16)			0.27	HIEL
District Regular	20,077	19,778		
Charter School				
Total Enrollment	20,077	19,778	1.5%	Not Met
Budget Year (2016-17)				1 Not Met
District Regular	19.986			
Charter School				
Total Enrollment	19,986			

2B. Comparison of District Enrollment to the Standard

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

Explanation: (required if NOT met)

ıa.	STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used
	is a second to the description of the flexibus and assumptions used
	in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.
	The second of th

Standard was not met due to increase in Charter school enrollment.

1b.	STANDARD MET - Enrollmer	nt 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)		-
	(required it NOT met)		

2016-17 July 1 Budget General Fund School District Criteria and Standards Review

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. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

*Please note for Fiscal Year 2013-14 estimated/unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)*	Enrollment	
	(Form A, Lines A4 and C4)	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2013-14)	18,676	19,573	95.4%
Second Prior Year (2014-15)			
District Regular	18,796	19,775	
Charter School			
Total ADA/Enrollment	18,796	19,775	95.0%
First Prior Year (2015-16)			
District Regular	18,853	19,778	
Charter School	0		
Total ADA/Enrollment	18,853	19,778	95.3%
		Historical Average Ratio:	95.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.7%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

	Estimated P-2 ADA Budget	Enrollment Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	19,022	19,986		
Charter School	0			
Total ADA/Enrollment	19,022	19,986	95.2%	Met
1st Subsequent Year (2017-18)				
District Regular	19,022	19,948		
Charter School				
Total ADA/Enrollment	19,022	19,948	95.4%	Met
2nd Subsequent Year (2018-19)				
District Regular	19,022	19,948		
Charter School				
Total ADA/Enrollment	19,022	19,948	95.4%	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 ye	ears
-----	--------------	---	------

Explanation:	
(required if NOT met)	

General Fund School District Criteria and Standards Review

4. CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

Indicate which standard applies:

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)¹ 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 COLA¹ 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.

	LCFF Revenue				
	Basic Aid				
	Necessary Small School				
The [District must select which LCFF revenue stant Revenue Standard selected: <u>LCFF Revenue</u>	dard applies. nue			
4A1.	Calculating the District's LCFF Reven	ue Standard		AND THE PROPERTY OF THE PROPER	
Lillei	ENTRY: Enter LCFF Target amounts for the data in Step 1a for the two subsequent fiscal data for Steps 2a through 2d. All other data is	Vegre All other data is outsetted.	il years. or calculated.		
Proje	cted LCFF Revenue				
	ne District reached its LCFF funding level?	No	If Yes, then COLA amount in Line If No, then Gap Funding in Line 2c	2b2 is used in Line 2e Total calculation. is used in Line 2e Total calculation.	
LCEE	Target (Reference Only)		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LOIF	rarget (Reference Only)		205,986,000.00	212,147,802.00	217,681,122.00
Step 1 a.	- Change in Population ADA (Funded)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	(Form A, lines A6 and C4)	19,084.94	19,253.97	19,253.00	19,253.00
b.	Prior Year ADA (Funded)		19,084.94	19,253.97	19,253.00
c. d.	Difference (Step 1a minus Step 1b) Percent Change Due to Population		169.03	(0.97)	0.00
Ψ,	(Step 1c divided by Step 1b)		0.89%	-0.01%	0.00%
Step 2	- Change in Funding Level				
a.	Prior Year LCFF Funding		194,913,702.00	000 707 075 00	
b1. b2.	COLA percentage (if district is at target)	Not Applicable	104,010,102.00	202,727,675.00	203,647,238.00
c.	COLA amount (proxy for purposes of this criterion) Gap Funding (if district is not at target)	Not Applicable	0.00	0.00	0.00
d.	Economic Recovery Target Funding (current year increment)				
e. f.	Total (Lines 2b2 or 2c, as applicable, plus L	ine 2d)	0.00	0.00	0.00
1.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3	-Total Change in Population and Funding Le (Step 1d plus Step 2f)	vel	0.89%	-0.01%	0.00%

LCFF Revenue Standard (Step 3, plus/minus 1%):

-.11% to 1.89%

-1.01% to .99%

-1.00% to 1.00%

2016-17 July 1 Budget General Fund School District Criteria and Standards Review

20 65243 0000000 Form 01CS

4A2. Alternate LCFF Revenue Standard - B	Basic Aid	Market and the second	A 1900 COMPANIE - 400 DANS A 200	and the state of t
DATA ENTRY: If applicable to your district, input of	data in the 1st and 2nd Subsequent Yea	ar columns for projected local prop	perty taxes; all other data are extracted	or calculated.
Basic Aid District Projected LCFF Revenue				
	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	21,407,178.00	21,921,152.00	21,226,883.00	21,226,883.00
Percent Change from Previous Year	Basic Aid Standard (percent change from	N/A	N/A	N/A
	previous year, plus/minus 1%):	N/A	N/A	N/A
4A3. Alternate LCFF Revenue Standard - N	lecessary Small School			account of the second s
DATA ENTRY: All data are extracted or calculated			36 COMMON TO THE REAL PROPERTY OF THE PROPERTY	
Necessary Small School District Projected LCI	FF Revenue			
		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
N (Gap Funding or COLA, plus Economic R	ecessary Small School Standard ecovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Ch	ange in LCFF Revenue		44447.00°C.00°C.00°C.00°C.00°C.00°C.00°C.00°	THE PERSON NAMED OF THE PE
DATA ENTRY: Enter data in the 1st and 2nd Subs	sequent Year columns for LCFF Revenu	ue; all other data are extracted or o	calculated. 1st Subsequent Year	2nd Subsequent Year
LCFF Revenue	(2015-16)	(2016-17)	(2017-18)	(2018-19)
(Fund 01, Objects 8011, 8012, 8020-8089)	181,792,959.00	196,109,708.00	204,804,258.00	204,804,258.00
District's Pr	ojected Change in LCFF Revenue:	7.88%	4.43%	0.00%
	LCFF Revenue Standard: Status:	11% to 1.89% Not Met	-1.01% to .99% Not Met	-1.00% to 1.00% Met
	b	HOUNCE	NOTIME	wet
4C. Comparison of District LCFF Revenue	to the Standard			W. W. W. W. W. W. W. W. W. W. W. W. W. W
DATA ENTRY: Enter an explanation if the standard 1a. STANDARD NOT MET - Projected chang exceed the standard(s) and a description	e in LCFF revenue is outside the standa	ard in one or more of the budget o in projecting LCFF revenue.	or two subsequent fiscal years. Provide	reasons why the projection(s)

Explanation:			
(required if NOT met)			

2016-17 has growth of 160 students, 2017-18 there is zero growth

2016-17 July 1 Budget General Fund School District Criteria and Standards Review

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
Third Prior Year (2013-14)
Second Prior Year (2014-15)
First Prior Year (2015-16)

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)

	(Resources (Ratio	
Salaries and Benefits (Form 01, Objects 1000-3999) (Fo		Total Expenditures	of Unrestricted Salaries and Benefits
		(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
	103,620,064.39	118,473,620.30	87.5%
	116,842,420.20	132,862,468.58	87.9%
	136,360,630.00	164,474,509.00	82.9%
		86.1%	

_	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	3.0%	5.0%	5.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	83.1% to 89.1%	81.1% to 91.1%	81.1% to 91.1%

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

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

Budget - Unrestricted

(Resources 0000-1999)
Salaries and Benefits Tota

Total Expenditures Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2016-17)	145,268,974.00	172,759,235.00	84.1%	Met
1st Subsequent Year (2017-18)	150,994,760.13	181,638,157.65	83.1%	Met
2nd Subsequent Year (2018-19)	155,594,098.50	187,383,315.37	83.0%	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.

iA. Calculating the District's	Other Revenues and Expenditures Standard P	ercentage Ranges		
DATA ENTRY: All data are extract	ed or calculated.	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Yea (2018-19)
1.	District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.89%	-0.01%	0.00%
	District's Other Revenues and Expenditures ard Percentage Range (Line 1, plus/minus 10%):	-9.11% to 10.89%	-10.01% to 9.99%	-10.00% to 10.00%
Expla	District's Other Revenues and Expenditures nation Percentage Range (Line 1, plus/minus 5%):	-4.11% to 5.89%	-5.01% to 4.99%	-5.00% to 5.00%
B. Calculating the District's	Change by Major Object Category and Compa	rison to the Explanation Perc	entage Range (Section 6A, Li	ne 3)
ears. All other data are extracted	, the 1st and 2nd Subsequent Year data for each revel or calculated. each category if the percent change for any year excee	·		two subsequent
bject Range / Fiscal Year		Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
	01, Objects 8100-8299) (Form MYP, Line A2)			
st Prior Year (2015-16)		16,723,489.00		
idget Year (2016-17)	<u> </u>	13,495,804.00	-19.30%	Yes
t Subsequent Year (2017-18) d Subsequent Year (2018-19)		13,108,020.00 13,108,020.00	-2.87% 0.00%	No No
Explanation: (required if Yes)	Projected revenue for 2016-17 does not include de	ferred revenue		
(required if Yes)	Projected revenue for 2016-17 does not include do	23,138,575.00		
(required if Yes) Other State Revenue (Fu st Prior Year (2015-16) dget Year (2016-17)		23,138,575.00 16,830,008.00	-27.26%	Yes
(required if Yes) Other State Revenue (Fu st Prior Year (2015-16) dget Year (2016-17) t Subsequent Year (2017-18)		23,138,575.00	-27.26% -25.33% 0.00%	Yes Yes No
(required if Yes) Other State Revenue (Fu		23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00	-25.33% 0.00%	Yes No
(required if Yes) Other State Revenue (Fust Prior Year (2015-16) Idget Year (2016-17) It Subsequent Year (2017-18) It Subsequent Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fu	One time State mandated grant in 15-16 is \$530 p	23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00 er pupil. One time State mandated	-25.33% 0.00%	Yes No
(required if Yes) Other State Revenue (Fust Prior Year (2015-16) Idget Year (2016-17) It Subsequent Year (2017-18) It Subsequent Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fust Prior Year (2015-16)	One time State mandated grant in 15-16 is \$530 p we will not receive any one time funding.	23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00 er pupil. One time State mandated	-25.33% 0.00% grant in 16-17 is \$225 per pupil. N	Yes No Moving forward in 17-18 and
(required if Yes) Other State Revenue (Fust Prior Year (2015-16) dget Year (2016-17) t Subsequent Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fust Prior Year (2015-16) dget Year (2016-17)	One time State mandated grant in 15-16 is \$530 p we will not receive any one time funding.	23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00 er pupil. One time State mandated 6,068,348.00 4,722,212.00	-25.33% 0.00% grant in 16-17 is \$225 per pupil. N	Yes No Moving forward in 17-18 and Yes
(required if Yes) Other State Revenue (Fust Prior Year (2015-16) dget Year (2016-17) Subsequent Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fust Prior Year (2015-16) dget Year (2016-17) Subsequent Year (2017-18)	One time State mandated grant in 15-16 is \$530 p we will not receive any one time funding.	23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00 er pupil. One time State mandated	-25.33% 0.00% grant in 16-17 is \$225 per pupil. N	Yes No Moving forward in 17-18 and
(required if Yes) Other State Revenue (Fust Prior Year (2015-16) dget Year (2016-17) t Subsequent Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fust Prior Year (2015-16) dget Year (2016-17) t Subsequent Year (2017-18)	One time State mandated grant in 15-16 is \$530 p we will not receive any one time funding.	23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00 er pupil. One time State mandated 6,068,348.00 4,722,212.00 4,813,492.43 4,914,539.86	-25.33% 0.00% grant in 16-17 is \$225 per pupil. N -22.18% 1.93% 2.10%	Yes No Moving forward in 17-18 and Yes No
Other State Revenue (Fust Prior Year (2015-16) diget Year (2016-17) t Subsequent Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fust Prior Year (2015-16) diget Year (2016-17) t Subsequent Year (2017-18) d Subsequent Year (2018-19) Explanation: (required if Yes)	One time State mandated grant in 15-16 is \$530 p we will not receive any one time funding.	23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00 er pupil. One time State mandated 6,068,348.00 4,722,212.00 4,813,492.43 4,914,539.86	-25.33% 0.00% grant in 16-17 is \$225 per pupil. N -22.18% 1.93% 2.10%	Yes No Moving forward in 17-18 and Yes No
(required if Yes) Other State Revenue (Fust Prior Year (2015-16) dget Year (2016-17): Subsequent Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fust Prior Year (2015-16) dget Year (2016-17): Subsequent Year (2017-18) d Subsequent Year (2018-19) Explanation: (required if Yes)	One time State mandated grant in 15-16 is \$530 p we will not receive any one time funding. Und 01, Objects 8600-8799) (Form MYP, Line A4)	23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00 er pupil. One time State mandated 6,068,348.00 4,722,212.00 4,813,492.43 4,914,539.86	-25.33% 0.00% grant in 16-17 is \$225 per pupil. N -22.18% 1.93% 2.10%	Yes No Moving forward in 17-18 and Yes No
Other State Revenue (Fust Prior Year (2015-16) dget Year (2016-17) Subsequent Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fust Prior Year (2015-16) dget Year (2016-17) Subsequent Year (2017-18) d Subsequent Year (2018-19) Explanation: (required if Yes) Explanation: (required if Yes) Books and Supplies (Fust Prior Year (2015-16) dget Year (2016-17)	One time State mandated grant in 15-16 is \$530 p we will not receive any one time funding. Und 01, Objects 8600-8799) (Form MYP, Line A4)	23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00 er pupil. One time State mandated 4,722,212.00 4,813,492.43 4,914,539.86 7 does not include one time revenue	-25.33% 0.00% I grant in 16-17 is \$225 per pupil. N -22.18% 1.93% 2.10% De 0.46%	Yes No Moving forward in 17-18 and Yes Yes No No
Other State Revenue (Fust Prior Year (2015-16) diget Year (2016-17) Subsequent Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fust Prior Year (2015-16) diget Year (2016-17) Subsequent Year (2017-18) dist Prior Year (2016-17) Subsequent Year (2018-19) Explanation: (required if Yes) Books and Supplies (Funt of Year (2015-16)	One time State mandated grant in 15-16 is \$530 p we will not receive any one time funding. Und 01, Objects 8600-8799) (Form MYP, Line A4)	23,138,575.00 16,830,008.00 12,566,862.00 12,566,862.00 er pupil. One time State mandated 4,722,212.00 4,813,492.43 4,914,539.86 7 does not include one time revenu	-25.33% 0.00% I grant in 16-17 is \$225 per pupil. N -22.18% 1.93% 2.10%	Yes No Moving forward in 17-18 and Yes Yes No No

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	Services and Other Oper	ating Expenditures (Fund 01, Objects 5000-599	9) (Form MYP, Line B5)		
First	Prior Year (2015-16)	•	20,661,768.00		
Budg	get Year (2016-17)		16,514,611.00	-20.07%	Yes
1st S	Subsequent Year (2017-18)		17,385,583.52	5.27%	Yes
2nd	Subsequent Year (2018-19)		17,520,151.87	0.77%	No
	•			0.7178	, INO
	Explanation: (required if Yes)	Fiscal year 15-16 has carryover and one time n	nandated money was used.		
6C.	Calculating the District's (Change in Total Operating Revenues and E	xpenditures (Section 6A, Line 2)		THE REAL PROPERTY OF THE PROPE
DATA	A ENTRY: All data are extracte	d or calculated.			
Obje	ct Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
	Total Federal, Other State	, and Other Local Revenue (Criterion 6B)			
First I	Prior Year (2015-16)	, , , ,	45,930,412.00		
Budg	et Year (2016-17)		35,048,024.00	-23.69%	Not Met
	ubsequent Year (2017-18)	[30,488,374.43	-13.01%	Not Met
2nd S	Subsequent Year (2018-19)		30,589,421.86	0.33%	Met
	-		A		
	Total Books and Supplies	, and Services and Other Operating Expenditur	es (Criterion 6B)		
	Prior Year (2015-16)		37,833,251.00		
	et Year (2016-17)		33,764,315.00	-10.75%	Not Met
	ubsequent Year (2017-18)	<u> </u>	36,967,675.72	9.49%	Met
ZIIU 3	Subsequent Year (2018-19)	L	37,732,056.91	2.07%	Met
1a.	STANDARD NOT MET - Proprojected change, description	ed from Section 6B if the status in Section 6C is no pjected total operating revenues have changed by ons of the methods and assumptions used in the pin in Section 6A above and will also display in the expla	more than the standard in one or more	e of the budget or two subsequent to fill be made to bring the projected o	iscal years. Reasons for the perating revenues within the
	Explanation: Federal Revenue (linked from 6B if NOT met)	Projected revenue for 2016-17 does not include	deferred revenue		
	Explanation: Other State Revenue (linked from 6B if NOT met)	One time State mandated grant in 15-16 is \$530 we will not receive any one time funding.	per pupil. One time State mandated of	grant in 16-17 is \$225 per pupil. Mo	oving forward in 17-18 and 18-19
	Explanation: Other Local Revenue (linked from 6B if NOT met)	2015-16 includes one time revenue, where 2016	-17 does not include one time revenue)	
1b.	STANDARD NOT MET - Pro	ejected total operating expenditures have changed ns of the methods and assumptions used in the pr Section 6A above and will also display in the expla	niections and what changes if any w	nore of the budget or two subseque	nt fiscal years. Reasons for the perating expenditures within the
	Explanation: Books and Supplies (linked from 6B if NOT met)	2015-16 includes carryover monies, where 2016-	-17 does not include carryover.		
	Explanation: Services and Other Exps (linked from 6B	Fiscal year 15-16 has carryover and one time ma	indated money was used.		

if NOT met)

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

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.

nter a	an X in the appropriate box and enter an exp	planation, if applicable.	,	, ,	,
1.	a. For districts that are the AU of a SELPA the SELPA from the OMMA/RMA requi	A, do you choose to exclude revenue ired minimum contribution calculation	es that are passed through to parn?	ticipating members of	No
	b. Pass-through revenues and apportionn (Fund 10, resources 3300-3499 and 65			Section 17070.75(b)(2)(D)	0.00
2.	Ongoing and Major Maintenance/Restr	icted Maintenance Account			
	Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments	225,945,918.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses	Amount Deposited	Required Minimum Contribution/ Lesser of Current Year or
	(Line 1b, if line 1a is No) c. Net Budgeted Expenditures and Other Financing Uses	225,945,918.00	(Line 2c times 3%) 6,778,377.54	for 2014-15 Fiscal Year 6,014,589.01	2014-15 Fiscal Year 6,014,589.01
				Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	d. OMMA/RMA Contribution			6,039,843.00	Met
				¹ Fund 01, Resource 8150, Objects 8900-	-8999
stand	dard is not met, enter an X in the box that be	est describes why the minimum requ	ired contribution was not made:		
		Not applicable (district does not print to be seen to b	e [EC Section 17070.75 (b)(2)(E)]	•	
	Explanation: (required if NOT met				

and Other is marked)

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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.

- 1. District's Available Reserve Amounts (resources 0000-1999)
 - a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)
 - b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)
 - c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
 - d. Available Reserves (Lines 1a through 1c)
- 2. Expenditures and Other Financing Uses
 - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
 - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
 - c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- District's Available Reserve Percentage (Line 1d divided by Line 2c)

Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
4,661,296.00	5,560,166.00	6,624,293.88
28,858,012.40	26,355,964.07	30,758,805.06
0.00	0.00	(0.52)
33,519,308.40	31,916,130.07	37,383,098.42
155,376,541.61	185,338,867.71	220,809,796.00
		0.00
155,376,541.61	185,338,867.71	220,809,796.00
21.6%	17.2%	16.9%

District's Deficit Spending Standard Percentage Levels			
(Line 3 times 1/3):	7.2%	5.7%	5.6%

'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.

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.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	430,658.67	123,824,685.67	N/A	Met
Second Prior Year (2014-15)	(699,893.24)	144,604,771.52	0.5%	Met
First Prior Year (2015-16)	5,350,001.00	175,459,658.00	N/A	Met
Budget Year (2016-17) (Information only)	4,208,038.00	183,943,452.00		

BC. Comparison of District Deficit Spending to the Standard

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

1a. S	TANDARD MET -	Unrestricted deficit spending	if any, h	as not exceeded	the standard	percentage	e level in two	or more of the t	hree prior	vears
-------	---------------	-------------------------------	-----------	-----------------	--------------	------------	----------------	------------------	------------	-------

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	E	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.

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4):

19,254

District's Fund Balance Standard Percentage Level:

1.0%

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.

	(Form 01, Line F1e, U	Inrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2013-14)	40,708,407.48	40,708,407.48	0.0%	Met
Second Prior Year (2014-15)	41,139,066.15	41,139,066.15	0.0%	Met
First Prior Year (2015-16)	41,036,435.35	40,439,172.91	1.5%	Not Met
Budget Year (2016-17) (Information only)	45 789 173 91			

Unrestricted General Fund Beginning Balance ²

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.

	We will have carryover in 15-16 of approx. \$6 million if not more and our beginning balance will not be \$45 million
(required if NOT met)	

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

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:

DATA ENTRY: Budget Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA				
5% or \$66,000 (greater of)	0	to	300		
4% or \$66,000 (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.

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	19,022		
District's Reserve Standard Percentage Level:	3%	5%	5%
10A. Calculating the District's Special Education Pass-through Exclusions (c	only for districts that se	rve as the AU of a SELPA)	
DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; B	Yes/No button selection. If rudget Year data are extract	not, click the appropriate Yes or No butto	วท

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

1	Do you change to exclude from the reserve calculation the same through the	_

h funds distributed to SELPA members?	No

If you are the SELPA AU and are excluding special education pass-through funds:
 a. Enter the name(s) of the SELPA(s):

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Ye (2018-19)
b.	Special Education Pass-through Funds			
	(Fund 10, resources 3300-3499 and 6500-6540,			
	objects 7211-7213 and 7221-7223)	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.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
225,945,918.00	235,475,881.51	241,551,793.59
0.00	0.00	0.00
225,945,918.00 3%	235,475,881.51 5%	241,551,793.59 5%
6,778,377.54	11,773,794.08	12,077,589.68
0.00	0.00	0.00
6,778,377.54	11,773,794.08	12,077,589.68

0.00

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.

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20 65243 0000000 Form 01CS

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.

	e Amounts ricted resources 0000-1999 except Line 4):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	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)	6,778,378.00		
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	28,665,362.19	42,490,744.27	40,205,610.54
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.50)	0.00	0.00
	(Form MYP, Line E1d)	(0.52)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties	0.00		
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	0.00		
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount	05 440 700 07	42,490,744.27	40,205,610.54
	(Lines C1 thru C7)	35,443,739.67	42,490,744.27	40,203,610.34
9.	District's Budgeted Reserve Percentage (Information only)	15.69%	18.04%	16.64%
	(Line 8 divided by Section 10B, Line 3)	13.0376	10.0470	
	District's Reserve Standard	£ 770 277 EA	11,773,794.08	12,077,589.68
	(Section 10B, Line 7):	6,778,377.54	11,773,734.00	12,017,000.00
	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)	

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PLEMENTAL INFORMATION
ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
Contingent Liabilities
Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No
If Yes, identify the liabilities and how they may impact the budget:
Use of One-time Revenues for Ongoing Expenditures
Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No
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:
Use of Ongoing Revenues for One-time Expenditures
Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No
If Yes, identify the expenditures:
Contingent Revenues
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)?
If You identify any of these revenues that are dedicated for expenses and explain how the revenues will be replaced or expenditures reduced:
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.

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

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

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

	ption / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1.	Contributions Unrestricted	General Fund (Fund 01, Resourc	es 0000-1999 Object 8980)			
	rior Year (2015-16)	General Fund (Fund Or, Kesoure	(14,054,923.00)			
	et Year (2016-17)		(15,495,126.00)	1,440,203.00	10.2%	Not Met
	bsequent Year (2017-18)		(15,681,278.99)	186,152.99	1.2%	Met
	ubsequent Year (2018-19)		(15,863,357.36)	182,078.37	1.2%	Met
1b.	Transfers In, General Fund	•				
First P	nor Year (2015-16)		20,000.00			
	et Year (2016-17)		30,000.00	10,000.00	50.0%	Met
	bsequent Year (2017-18)		30,000.00	0.00	0.0%	Met
	ubsequent Year (2018-19)		30,000.00	0.00	0.0%	Met
1c.	Transfers Out, General Fund	d *				
First F	'nor Year (2015-16)		10,977,284.00			
Budge	et Year (2016-17)		11,177,217.00	199,933.00	1.8%	Met
	bsequent Year (2017-18)		11,377,217.00	200,000.00	1.8%	Met
2nd S	ubsequent Year (2018-19)		11,577,217.00	200,000.00	1.8%	Met
1d.						
* Inclu	•	cts that may impact the general fur ating deficits in either the general fu		<u></u>	Yes	
20000007201203000	de transfers used to cover oper		ind or any other fund.		Yes	
S5B.	de transfers used to cover oper	ating deficits in either the general fu	nd or any other fund.		Yes	
S5B.	de transfers used to cover opera Status of the District's Proj ENTRY: Enter an explanation if NOT MET - The projected color subsequent two fiscal year	ating deficits in either the general fu	rs, and Capital Projects or item 1d. heral fund to restricted general	fund programs have changed	by more than the standard f	or one or more of the budget ne in nature. Explain the
S5B.	Status of the District's Proj ENTRY: Enter an explanation if NOT MET - The projected cor or subsequent two fiscal year district's plan, with timeframes	ected Contributions, Transfer Not Met for items 1a-1c or if Yes for items from the unrestricted gets. Identify restricted programs and a	rs, and Capital Projects or item 1d. hereal fund to restricted general amount of contribution for each	program and whether contin	f by more than the standard foutions are ongoing or one-tire	or one or more of the budget ne in nature. Explain the
S5B.	Status of the District's Projection of Status of the District's Projection of MOT MET - The projected coror subsequent two fiscal year district's plan, with timeframes Explanation: (required if NOT met)	ected Contributions, Transfer Not Met for items 1a-1c or if Yes for items to the unrestricted gets. Identify restricted programs and so, for reducing or eliminating the contributions from the unrestricted programs and so, for reducing or eliminating the contributions.	rs, and Capital Projects or item 1d. heral fund to restricted general amount of contribution for each stribution. in staffing and operational but	program and whether contni	f by more than the standard foutions are ongoing or one-tire	or one or more of the budget ne in nature. Explain the

2016-17 July 1 Budget General Fund School District Criteria and Standards Review

IC.	MET - Projected transfers ou	it have not changed by more than the standard for the budget and two subsequent fiscal years.
	Explanation: (required if NOT met)	
ld.	YES - Capital projects exist to budget, original source of fun	hat may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project ading, and estimated fiscal impact on the general fund.
	Project Information: (required if YES)	A new elementary and high school will be constructed within 4 years. General fund contributions are being made to Fund 41 (special reserve-Buildings)

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.

		COMPANY TO A STATE OF THE STATE				
S6A. Identification of the Distric	t's Long-te	rm Commitments				
DATA ENTRY: Click the appropriate t	outton in item	a 1 and enter data in all columns of item	~ 2 for applier	ship long torm come	nitments; there are no extractions in this	
DATA ENTRY: Ollow the appropriate t	JURION III REAL	I and enter data in all columns of item	п и пот арриса	ible long-term comm	ntments; there are no extractions in this	sестюп.
 Does your district have long- 				1		
(If No, skip item 2 and Sectio	ns S6B and S	S6C) Y	'es]		
2. If Yes to item 1, list all new ar	nd existina m	cultivear commitments and required an	inual debt sen	vice amounts. Do no	ot include long-term commitments for po	stemployment benefits other
than pensions (OPEB); OPE	3 is disclosed	d in item S7A.		100 6	A mondade losing terms designation and the per-	atempoyment bonente care.
		244		~··		
Type of Commitment	# of Years Remaining			Object Codes Used	l For: It Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases	25	Fund 01	es)	Fund 01 ob 7438m		4,523,435
Certificates of Participation	20	Fund 25, Fund 27 OB 8919		Fund 56 ob 7438, 7		15,875,000
General Obligation Bonds	18	Fund 51, ob 8571 8611 8612 9660		Fund 51 ob 7438,		72,939,325
Supp Early Retirement Program	1	Fund 01, 11, 12, 13		Fund 01,11,12,13 c		773,533
State School Building Loans Compensated Absences	3	Fund 12		Fund 12 ob 7439		86,204
compensated Absences		Fund 01, 13		<u> </u>		454,534
Other Long-term Commitments (do no	ot include OP	PEB):				
(T		
				<u> </u>		
	ļ			ļ		
TOTAL:	L			J		04.653.034
TOTAL.						94,652,031
		Prior Year	Budar	et Year	1st Subsequent Year	2nd Subsequent Year
		(2015-16)	-	6-17)	(2017-18)	(2018-19)
		Annual Payment	•	Payment	Annual Payment	Annual Payment
Type of Commitment (continued)		(P & I)		& 1)	(P & I)	(P&I)
Capital Leases		800,775		800,775	800,775	438,855
Certificates of Participation		1,537,199		1,183,140	1,185,210	1,186,313
General Obligation Bonds		4,233,616		4,612,416	4,612,416	4,816,973
Supp Early Retirement Program		468,861	~~~	645,115	490,949	490,949
State School Building Loans		33,735		33,736	33,735	18,735
Compensated Absences	A					
Other Long-term Commitments (contin	nued):					
	[
Total Annual	Payments:	7.074,186	w	7,275,182	7,123,085	6,951,825
		eased over prior year (2015-16)?	Υ.	es	Yes	No

No

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S6B.	Comparison of the Distric	ct's Annual Payments to Prior Year Annual Payment
	ENTRY: Enter an explanation	
1a.	Yes - Annual payments for I funded.	ong-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be
	Explanation: (required if Yes to increase in total annual payments)	We offered an early retirement incentive program that will begin in 16/17. Payments are \$456,597 and begin on July 1, 2016
S6C. I	dentification of Decrease	s to Funding Sources Used to Pay Long-term Commitments
		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 no	t 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.).

-				
<u>S7A.</u>	dentification of the District's Estimated Unfunded Liability for Pos	temployment Benefits Other	than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applic	cable items; there are no extraction	s in this section except the budget year d	ata on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	 c. Describe any other characteristics of the district's OPEB program including their own benefits: 	g eligibility criteria and amounts, if a	any, that retirees are required to contribut	e toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Actuarial	
	 Indicate any accumulated amounts earmarked for OPEB in a self-insurance governmental fund 	ce or	Self-Insurance Fund	Governmental Fund 0
4.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation	24,97		
5.	OPEB Contributions	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	2,287,047.00	2 297 047 00	0.007.047.00
	 DPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) 	2,290,467.00	2,287,047.00 2,112,006.00	2,287,047.00 2,112,006.00

2,071,399.00

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

d. Number of retirees receiving OPEB benefits

2,112,006.00

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2,112,006.00

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		VIII. 100 (100 (100 (100 (100 (100 (100 (100	AND THE RESERVE THE PROPERTY OF THE PROPERTY O			
5/B.	Identification of the District's Unfunded Liability for Self-Insurance	Programs	144 TANK TANK TANK TANK TANK TANK TANK TANK			
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applic	cable items; there are no extraction	ns in this section.			
1.	Does your district operate any self-insurance programs such as workers' cor employee health and welfare, or property and liability? (Do not include OPEE covered in Section S7A) (If No, skip items 2-4)	mpensation, 3, which is				
2.						
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	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)		
	b. Amount contributed (funded) for self-insurance programs					

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.

JATA	ENTRY: Enter all applicable data items; the	re are no extractions in this section.				
		Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of certificated (non-management) e-equivalent (FTE) positions	1,040.7	1,0	81.1	1,085.1	1,085
ertifi 1.	cated (Non-management) Salary and Ber Are salary and benefit negotiations settled			No		
	If Yes, and have been	the corresponding public disclosure filed with the COE, complete question	documents ons 2 and 3.			
	If Yes, and the have not be	the corresponding public disclosure en filed with the COE, complete que	documents estions 2-5.			
	If No, identil	fy the unsettled negotiations including	g any prior year unsettled n	egotiations ar	d then complete questions 6 and 7	' .
	None					
egoti 2a.	ations <u>Settled</u> Per Government Code Section 3547.5(a),	date of public disclosure board mee	eting:			
2b.	Per Government Code Section 3547.5(b), by the district superintendent and chief but If Yes, date		ation:			
3.	Per Government Code Section 3547.5(c), to meet the costs of the agreement?	was a budget revision adopted of budget revision board adoption:				
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:	-	Budget Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year
	Is the cost of salary settlement included in projections (MYPs)?	the budget and multiyear	(2010-17)		(2017-18)	(2018-19)
		One Year Agreement salary settlement				
	% change in	salary schedule from prior year or				
		Multiyear Agreement salary settlement				
		salary schedule from prior year ext, such as "Reopener")				

Negot	tiations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	861,686		
7	A 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary schedule increases	0	0	
Certifi	icated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer	18,856,997	19,422,707	20,005,388
4.	Percent projected change in H&W cost over prior year	\$16,219.50/elgible employee 3.0%	\$16,706.08/Elgibile employee	\$17,207.26/Elgible employee
		0.070	3.0%	3.0%
Certifi	cated (Non-management) Prior Year Settlements			
Are an	y new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
Certific	cated (Non-management) Step and Column Adjustments	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are step & column adjustments included in the budget and MYPs?	Yes		
2.	Cost of step & column adjustments	1,165,767	Yes	Yes
3.	Percent change in step & column over prior year	1.6%	1,081,074	1,097,290
	• • •	1.070	1.5%	1.5%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certific	ated (Non-management) Attrition (layoffs and retirements)	(2016-17)	(2017-18)	(2018-19)
				(2010.10)
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	
			165	Yes
Certific	ated (Non-management) - Other			
ist othe	er significant contract changes and the cost impact of each change (i.e., clas	s size, hours of employment, leave of a	bsence, bonuses, etc.):	

S8B.	Cost Analysis of District's Labor Agr	eements - Classified (Non-mar	nagement) Employees		
DATA	ENTRY: Enter all applicable data items; the	re are no extractions in this section.			
		Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of classified (non-management) ositions	597.6	692	.1	697.1 697.1
Classified (Non-management) Salary and Benefit Negotiations 1. Are salary and benefit negotiations settled for the budget year? If Yes, and the corresponding public disclosure have been filed with the COE, complete quest			ons 2 and 3.	0	
	If Yes, and have not be	the corresponding public disclosure een filed with the COE, complete qu	documents estions 2-5.		
	If No, identi	fy the unsettled negotiations includir	ng any prior year unsettled neg	otiations and then complete questio	ns 6 and 7.
Negoti 2a.	ations Settled Per Government Code Section 3547.5(a), board meeting:	date of public disclosure			
2b.	Per Government Code Section 3547.5(b), by the district superintendent and chief bu If Yes, date		ation:		
3.	Per Government Code Section 3547.5(c), to meet the costs of the agreement? If Yes, date	was a budget revision adopted of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:	_	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Y ear (2018-19)
	Is the cost of salary settlement included in projections (MYPs)?	the budget and multiyear			
		One Year Agreement salary settlement			
	_	salary schedule from prior year or Multiyear Agreement salary settlement			
		salary schedule from prior year ext, such as "Reopener")			
	Identify the s	ource of funding that will be used to	support multiyear salary com	nitments:	
Negotia	tions Not Settled				
6.	Cost of a one percent increase in salary an	d statutory benefits	314,094 Budget Year (2016 17)	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative salary so	hedule increases	(2016-17)	(2017-18)	0 (2018-19)

Class	ified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	\$10,813,066	\$11,137,458.00	\$11,471,582
3.	Percent of H&W cost paid by employer	\$16,219.50/Elgible employee	\$16,706.08/Elgible employee	\$17,207.26/Elgible employee
4.	Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%
Class	ified (Non-management) Prior Year Settlements			
		N-		
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		
	in rest, explain the flature of the flew costs.			
		Budget Year	dat Cubanavant Vana	0-40 1
Class	ified (Non-management) Step and Column Adjustments	(2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year
	and (and an analy copy and condition / ajastinonia	(2010-17)	(2017-18)	(2018-19)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	508,435	371,281	376,850
Percent change in step & column over prior year		2.1%	1.5%	1.5%
		D. J. A. V.	1.0	
Class	ified (Non-management) Attrition (layoffs and retirements)	Budget Year	1st Subsequent Year	2nd Subsequent Year
Oluss	med (Non-management) Attrition (layons and retirements)	(2016-17)	(2017-18)	(2018-19)
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
Class i List otl	ified (Non-management) - Other ner significant contract changes and the cost impact of each change (i.e., hour	s of employment, leave of absence, b	onuses, etc.):	

S8C. Cost Analysis of Distric	t's Labor Agre	eements - Management/Supe	rvisor/Confidential Employee	S	
DATA ENTRY: Enter all applicable	data items; the	re are no extractions in this section	1.		
		Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervis confidential FTE positions	or, and	124.0		143.5	
Management/Supervisor/Confidential Salary and Benefit Negotiations 1. Are salary and benefit negotiations settled for the budget year? If Yes, complete question 2. If No, identify the unsettled negotiations including		No ing any prior year unsettled negotia	ations and then complete questions 3 an		
	If n/a. skip tt	ne remainder of Section S8C.			
Negotiations Settled	, op	is terrained of Section Coo.			
Salary settlement:			Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlen projections (MYPs)?	nent included in	the budget and multiyear			
	Total cost of	salary settlement			
		salary schedule from prior year ext, such as "Reopener")			
Negotiations Not Settled					
Cost of a one percent incre	ease in salary ar	nd statutory benefits	167,258		
			Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any te	ntative salary so	chedule increases	0	0	
Management/Supervisor/Confide Health and Welfare (H&W) Benefi			Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit of	hanges included	d in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			\$2,521,415	2,597,057	2,674,969
 Percent of H&W cost paid I Percent projected change i 		er prior year	\$16219/Elgible employee 3.0%	\$16706/Elgible employee 3.0%	\$17,207/Elgible employee 3.0%
Management/Supervisor/Confide Step and Column Adjustments	ntial		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustm		the budget and MYPs?	Yes	Yes	Yes
 Cost of step and column ac Percent change in step & c 		ryear	215,191 1.6%	203,184 1.5%	206,232 1.5%
flanagement/Supervisor/Confider Other Benefits (mileage, bonuses			Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits i	included in the b	udget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			0	0	0
Percent change in cost of o	iner benefits ov	er prior year	0.0%	0.0%	0.0%

General Fund School District Criteria and Standards Review

20 65243 0000000 Form 01CS

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?

Yes

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

Jun 28, 2016

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?

Yes

20-65243-0000000

July 1 Budget 2015-16 Estimated Actuals Technical Review Checks

Madera Unified

Madera County

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

- \underline{F} atal (Data must be corrected; an explanation is not allowed)
- $\overline{\underline{W}}$ arning/ $\underline{\underline{W}}$ arning with $\underline{\underline{C}}$ alculation (If data are not correct, correct the data; if data are correct an explanation is required)
- 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) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT

FD - RS - P	Y - GO -	FN -	OB	RESOURCE	VALUE

-0-0000-0000-8590

954,570.00

Explanation: Resource 6391 is the new Adult Education Block grant and the program and resource has been verified with CDE.

11-	-0-4110-1000-1100	211,316.00
11-	-0-4110-1000-3101	21,027.00
11-	-0-4110-1000-3201	1,330.00
11-	-0-4110-1000-3301	4,981.00
11-	-0-4110-1000-3401	9,448.00
11-	-0-4110-1000-3501	104.00
11-	-0-4110-1000-3601	3,789.00
11-	-0-4110-1000-3701	4,066.00
11-	-0-4110-1000-4300	350,319.00
11-	-0-4110-2700-1300	90,897.00
11-	-0-4110-2700-2400	112,274.00
11-	-0-4110-2700-3101	9,729.00
11-	-0-4110-2700-3202	9,031.00
11-	-0-4110-2700-3301	1,315.00
11-	-0-4110-2700-3302	7,971.00
11-	-0-4110-2700-3401	13,188.00
11-	-0-4110-2700-3402	34,153.00
11-	-0-4110-2700-3501	45.00
11-	-0-4110-2700-3502	52.00
11-	-0-4110-2700-3601	1,658.00
11-	-0-4110-2700-3602	1,906.00
11-	-0-4110-2700-3701	1,723.00
11-	-0-4110-2700-3702	1,980.00
11-	-0-4110-8100-2200	18,175.00
11-	-0-4110-8100-2900	18,164.00
11-	-0-4110-8100-3202	3,847.00
11-	-0-4110-8100-3302	2,744.00
11-	-0-4110-8100-3402	17,970.00

11-	-0-4110-8100-3502	18.00
11-	-0-4110-8100-3602	656.00
11-	-0-4110-8100-3702	694.00
11-	-0-0000-0000-9790	0.00
11-	-0-0000-0000-979Z	0.00

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.

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

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

			ידיו

	ACCOUNT			
FD -	- RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
	0.0000.0000.000			
11-	-0-0000-0000-8590	11		954,570.00
11-	-0-0000-0000-9790	11		0.00
11-	-0-0000-0000-9792	11		0.00
11-	-0-4110-1000-1100	11		211,316.00
11-	-0-4110-1000-3101	11		21,027.00
11-	-0-4110-1000-3201	11		1,330.00
11-	-0-4110-1000-3301	11		4,981.00
11-	-0-4110-1000-3401	1 1		9,448.00
11-	-0-4110-1000-3501	11		104.00
11-	-0-4110-1000-3601	11		3,789.00
11	-0-4110-1000-3701	11		4,066.00
11-	-0-4110-1000-4300	1 1		350,319.00
11-	-0-4110-2700-1300	11		90,897.00
11-	-0-4110-2700-2400	11		112,274.00
11-	-0-4110-2700-3101	11		9,729.00
11-	-0-4110-2700-3202	11		9,031.00
11-	-0-4110-2700-3301	11		1,315.00
11-	-0-4110-2700-3302	11		7,971.00
11-	-0-4110-2700-3401	11		13,188.00
11-	-0-4110-2700-3402	11		34,153.00
11-	-0-4110-2700-3501	11		45.00
11-	-0-4110-2700-3502	11		52.00
11-	-0-4110-2700-3601	11		1,658.00
11-	-0-4110-2700-3602	1 1		1,906.00
11-	-0-4110-2700-3701	11		1,723.00
11-	-0-4110-2700-3702	11		1,980.00
11-	-0-4110-8100-2200	11		18,175.00
11-	-0-4110-8100-2900	11		18,164.00
11-	-0-4110-8100-3202	11		3,847.00
11-	-0-4110-8100-3302	11		2,744.00
11-	-0-4110-8100-3402	11		17,970.00
	. –			2.,5.5.00

SACS2016 Financial Reporting Software - 2016.1.0 20-65243-0000000-Madera Unified-July 1 Budget 2015-16 Estimated Actuals 6/2/2016 3:28:05 PM

11-	-0-4110-8100-3502	11	18.00
11-	-0-4110-8100-3602	11	656.00
11-	-0-4110-8100-3702	11	694.00

Explanation: Resource 6391 is the new Adult Education Block grant and the program and resource has been verified with CDE.

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.

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.

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT

FD - RS - PY - GO	- FN OB	RESOURCE	OBJECT	VALUE

-0-0000-0000-8590 8590 954,570.00 Explanation: Resource 6391 is the new Adult Education Block grant and the program and resource and object has been verified with CDE.

01-6382-0-0000-0000-9740 314,601.46 Explanation: Resource 6382 is new Ca Career pathway Trusted and has been verified with CDE.

CHK-RESOURCExOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6382-0-0000-0000-9791	6382	9791	202,601.46

Explanation: Rsource 6382 is a multiyear program and has ending fund balance

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

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.

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

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

PASSED

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

PASSED

INTRAFD-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

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	FUNC	rio	N		V.	ALU	E		
12	6105	2700				-4,10	9.0	0		
Explanat:	ion:Negative	balance	in	fund	12/resource	6105	is	offset	with	re

Explanation: Negative balance in fund 12/resource 6105 is offset with resource 9665 in fund 12

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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same 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 - (0) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

EXCEPTION

Long-Term Liability Type Beginning Balance Ending Balance
DEBT.GOV.COMP.ABS.9665 454,534.00 454,534.00

Explanation: As of now, there is no change. Long term debt will be evaluated at the end of the year.

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

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) 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.

SACS2016 Financial Reporting Software - 2016.1.0 6/2/2016 3:50:05 PM

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July 1 Budget 2016-17 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)
- 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) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT

FD -	RS -	· PY	- GO	-	FN	 OB	RESOURCE	VALUE

11- -0-0000-0000-8590

954,570.00

Explanation: Resource 6391 is the new Adult Education Block grant and the program and resource has been verified with CDE.

11-	-0-0000-8700-5600	202,000.00
11-	-0-4110-1000-1100	214,831.00
11-	-0-4110-1000-3101	27,024.00
11-	-0-4110-1000-3301	3,114.00
11-	-0-4110-1000-3501	107.00
11-	-0-4110-1000-3601	3,745.00
11-	-0-4110-1000-3701	4,080.00
11-	-0-4110-1000-4300	54,375.00
11-	-0-4110-1000-5800	10,000.00
11-	-0-4110-2700-1300	102,706.00
11-	-0-4620-1000-3301	99.00
11-	-0-4620-1000-3401	1,512.00
11-	-0-4620-1000-3501	3.00
11-	-0-4620-1000-3601	119.00
11-	-0-4620-1000-3701	130.00
11-	-0-4110-2700-2400	117,334.00
11-	-0-4110-2700-3101	12,920.00
11-	-0-4110-2700-3202	11,956.00
11-	-0-4110-2700-3301	1,489.00
11-	-0-4110-2700-3302	8,976.00
11-	-0-4110-2700-3401	15,408.00
11-	-0-4110-2700-3402	38,927.00
11-	-0-4110-2700-3501	51.00
11-	-0-4110-2700-3502	59.00
11-	-0-4110-2700-3601	1,791.00
11-	-0-4110-2700-3602	2,046.00
11-	-0-4110-2700-3701	1,951.00
11-	-0-4110-2700-3702	2,230.00

		11- 11- 11- 11- 11- 11- 11- 11- 11- 11-	-0-4110-7210-7350 -0-4110-8100-2200 -0-4110-8100-2900 -0-4110-8100-3202 -0-4110-8100-3302 -0-4110-8100-3402 -0-4110-8100-3502 -0-4110-8100-3602 -0-4110-8100-3702 -0-4620-1000-3101	48,585.00 19,755.00 18,995.00 3,979.00 2,964.00 12,165.00 20.00 676.00 736.00 6,850.00
11 -0-0000-0000-979%	11	11-	-0-4620-1000-1100 -0-4620-1000-3101	6,850.00 862.00
11	11 0 0000 0000 0000			862.00 0.00

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-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

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

ACCO	UNT

FD -	RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
11-	-0-0000-0000-8590	11		954,570.00
11-	-0-0000-0000-9790	11		0.00
11-	-0-0000-0000-979Z	11		0.00
11-	-0-0000-8700-5600	11		202,000.00
11-	-0-4110-1000-1100	11		214,831.00
11-	-0-4110-1000-3101	11		27,024.00
11-	-0-4110-1000-3301	11		3,114.00
11-	-0-4110-1000-3501	11		107.00
11-	-0-4110-1000-3601	11		3,745.00
11-	-0-4110-1000-3701	11		4,080.00
11-	-0-4110-1000-4300	11		54,375.00
11-	-0-4110-1000-5800	11		10,000.00
11-	-0-4110-2700-1300	11		102,706.00
11-	-0-4110-2700-2400	11		117,334.00
11-	-0-4110-2700-3101	11		12,920.00
11-	-0-4110-2700-3202	11		11,956.00
11-	-0-4110-2700-3301	11		1,489.00
11-	-0-4110-2700-3302	11		8,976.00
11-	-0-4110-2700-3401	11		15,408.00
11-	-0-4110-2700-3402	11		38,927.00
11-	-0-4110-2700-3501	11		51.00
11-	-0-4110-2700-3502	11		59.00
11-	-0-4110-2700-3601	11		1,791.00

VALUE

11-	-0-4110-2700-3602	11	2,046.00
11-	-0-4110-2700-3701	11	1,951.00
11-	-0-4110-2700-3702	11	2,230.00
11-	-0-4110-7210-7350	11	48,585.00
11-	-0-4110-8100-2200	11	19,755.00
11-	-0-4110-8100-2900	11	18,995.00
11-	-0-4110-8100-3202	11	3,979.00
11-	-0-4110-8100-3302	11	2,964.00
11-	-0-4110-8100-3402	11	12,165.00
11-	-0-4110-8100-3502	11	20.00
11-	-0-4110-8100-3602	11	676.00
11-	-0-4110-8100-3702	11	736.00
11-	-0-4620-1000-1100	11	6,850.00
11-	-0-4620-1000-3101	11	862.00
11-	-0-4620-1000-3301	11	99.00
11-	-0-4620-1000-3401	11	1,512.00
11-	-0-4620-1000-3501	11	3.00
11-	-0-4620-1000-3601	11	119.00
11-	-0-4620-1000-3701	11	130.00

Explanation: Resource 6391 is the new Adult Education Block grant and the program and resource has been verified with CDE.

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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

ACCOUNT FD - RS - PY - GO - FN - OB

·····			
11-	-0-0000-0000-8590	8590	954.570.00

RESOURCE

OBJECT

Explanation: Resource 6391 is the new Adult Education Block grant and the program and resource and object has been verified with CDE.

01-6382-0-0000-0000-9740 6382 9740 152,371.46 Explanation:Estimated expenses for fy 2016-17

CHK-RESOURCExOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT

FD - RS - PY - GO -	FN - OB	RESOURCE	OBJECT	VALUE

01-6382-0-0000-0000-9791 6382 9791 314,601.46 Explanation:resource 6382 is a multiyear program and will have an ending balance in fy 2015-16.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

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

CHK-GOAL*FUNCTION-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 GOAL*FUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

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.

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. \underline{PASSED}

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

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

INTRAFD-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

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	-3,939.00

Explanation: Negative balance in fund 12 resource 6105 is offset within fund 12 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

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications.

PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).

PASSED

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 011) 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.

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 exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

EXCEPTION

Form CASH

Explanation: Cash flow is not required to be completed. Entry made in error.

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

SACS2016 Financial Reporting Software - 2016.1.0 20-65243-0000000-Madera Unified-July 1 Budget 2016-17 Budget 6/2/2016 3:50:05 PM

Checks Completed.

Export Log Period: July 1 Budget Type of Export: Official

LEA: 20-65243-000000 Madera Unified

Official Check for LEA: 20-65243-0000000 is good

Export of USER General Ledger started at 6/8/2016 9:50:15 AM

OFFICIAL Header for LEA: 20-65243-0000000 Madera Unified **VERSION 2016.1.0**

Fiscal Year: 2015-16

Type of Data: Estimated Actuals

Number of records exported in group 1: 2366

Fiscal Year: 2016-17 Type of Data: Budget

Number of records exported in group 2: 1482

Export USER General Ledger completed at 6/8/2016 9:50:15 AM

Export of Supplementals (USER ELEMENTs) started at 6/8/2016 9:50:15 AM

Fiscal Year: 2015-16

Type of Data: Estimated Actuals

Number of records exported in group 3: 654

Fiscal Year: 2016-17 Type of Data: Budget

Number of records exported in group 4: 2360

Export of Supplemental (USER ELEMENTs) completed at 6/8/2016 9:50:16 AM

Export of Explanations started at 6/8/2016 9:50:16 AM

Fiscal Year: 2015-16

Type of Data: Estimated Actuals

Number of records exported in group 5: 7

Fiscal Year: 2016-17 Type of Data: Budget

Number of records exported in group 6: 7

Export of Explanations completed at 6/8/2016 9:50:16 AM

Export of TRC Log started at 6/8/2016 9:50:16 AM

Fiscal Year: 2015-16

Type of Data: Estimated Actuals

Number of records exported in group 7: 56

Fiscal Year: 2016-17 Type of Data: Budget

Number of records exported in group 8: 56

Export of TRC Log completed at 6/8/2016 9:50:16 AM

OFFICIAL END for LEA: 20-65243-0000000 Madera Unified

Exported to file: C:\SACS2016\Official\20652430000000BS1.DAT

End of Official Export Process