

MADERA UNIFIED SCHOOL DISTRICT
Madera: Unified For Student Success

Board of Trustees Meeting
AGENDA

Regular Meeting

Tuesday, September 10, 2013

Madera Unified School District Boardroom – 1902 Howard Road, Madera, California 93637

5:30 PM – Closed Session • 7:00 PM – Public Meeting

<u>7:30 PM PUBLIC HEARING:</u>	School Facility Needs Analysis authorizing the levying of alternative school facility fees on residential development.
---------------------------------------	--

OUR MISSION

Highest Student Achievement
Orderly Learning Environment
Financially Sound and Effective Organization

The public is welcome to comment on any item listed on the Closed Session agenda immediately following the Call to Order of Public Meeting at 5:30 p.m.

1. **5:30 PM: Call to Order of Public Meeting** – Closed Session Immediately Convened
Public Hearing for visitors who wish to address the Board on Closed Session items: Fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board on Closed Session items. Speakers seeking to comment on other items are requested to make those comments during the Public Comment portion of the meeting at 7:00 p.m. Speakers are limited to three (3) minutes. The School Board is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the School Board does not respond to public comment at this time. If you wish to address the Board, come to the microphone and state your name and address.
 - A. **Personnel**
 1. Public Employee Discipline/Dismissal/Release/Reassignment/Resignation (Government Code Section 54957, 54957.1)
 2. Public Employee Appointment/Employment—Staffing List (Government Code Section 54957)
 - B. **Pupil Personnel Matters**
 1. Student Hearings/Expulsions (Education Code 35146, 48900, 48918)
 - C. **Conference With Labor Negotiator**; District Representative: Tracie Green; Employee Organizations: MUTA, CSEA (Government Code section 54957.6)
 - D. **Conference with Legal Counsel** – Anticipated Litigation; Significant exposure to litigation pursuant to Government Code section 54956.9(b)
 - E. **Superintendent's Evaluation**
 - F. **Adjournment of Closed Session**

7:00 PM – Public Meeting Begins
--

2. **Reconvene Public Session**
3. **Roll Call, Pledge of Allegiance, Opening and Acknowledgement of Visitors and Media, and Invocation**
4. **Closed Session Reportable Actions** (Government Code Section 54957.1)
5. **Adoption of Agenda**
Action to add or delete items from any portion of the agenda or to discuss any consent agenda items must be taken prior to adoption of the agenda (Board Bylaw 9323.2).
6. **Student Board Representative Report**

Madera High: Manal Izbal
Madera South High: Jeremiah Lopez

7. **Communications**

- A. Public Hearing for visitors who wish to speak on a subject not on the board agenda. Fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board on items not listed on the agenda and within the jurisdiction of the School Board. Speakers are limited to three (3) minutes. If the subject is an item on the Agenda, the Board President has the option of asking the speaker to hold the comment until that item is called. Comments on items listed as a Public Hearing on the Agenda should be held until the hearing is opened. The School Board is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the School Board does not respond to public comment at this time. If you wish to address the Board, come to the microphone and state your name and address.

8. **Consent Agenda**

Items listed under the consent agenda are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items prior to the Board vote unless a member of the Board or staff requests specific items be considered and discussed separately and/or removed from the Consent Agenda prior to the adoption of the Agenda. It is understood that the Administration recommends approval on all consent items. Each item on the consent agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

- A. Routine Business Transactions, Annual Renewal of Programs, Bids, Agreements, Notices of Public Hearings, and Proclamations:
 1. Request Approval of Regular Board Meeting Minutes of August 27th, 2013
[Regular Board Meeting Minutes of August 27, 2013](#)8
 2. Request Approval of Special Board Meeting Minutes of August 30, 2013
[Special Board Meeting Minutes of August 30, 2013](#)20
 3. Request Adoption of Resolution No.05-2013/14: GANN Limit Calculations for 2012-13 Actuals and 2013-14 Estimated Actuals
[Agenda Cover and Resolution #05-2013-14 GANN Limit Calculation](#).....23
 4. Request Approval of Miscellaneous Donations: \$102 donation to Madera South High School by PG&E Corp; \$348 donation to Pershing Elementary School by PG&E Corp; Dictionaries for all 3rd grade classes by Elks Madera Lodge No. 1918;

\$1,000 donation to La Vina School by Paramount Citrus; and 60 backpacks with school supplies (value \$1,200) for students involved in the Families Transition program donated by Pacific Coast Producers.

[Agenda Item Cover](#)28

5. Request approval of individual contract agreements between Madera Unified School District and forty (40) approved Supplemental Educational Services (SES) Providers by the California Department of Education.

[Agenda Item Cover](#)29

[2013/14 SES Provider List](#)30

[Sample of SES contract & insurance](#)32

6. Request approval to enter into agreement with the University of California, Merced (UC Merced) to conduct data analysis and transcript evaluation services at the request of Madera Unified School District starting on Sept. 11, 2013 through June 30, 2014.

[Agenda Item Cover](#)48

[Transcript Evaluation Services Application & MOU](#)49

7. Request approval to enter into agreement with The Regents of University of California to provide incoming 12th graders with a UC Merced Summer Writing Academy on June 1, 2014 through June 30, 2014.

[Agenda Item Cover](#)61

[Contract agreement](#)62

8. Request approval to apply for the Target Field Trip Grant for various Elementary School Sites for the 2013/2014 school year.

[Agenda Item Cover](#)65

[Target Field Trip Grant Information](#)66

9. Request Approval of Career Technical Education Advisory Committee Members.

[Agenda Item Cover](#)69

[Bd Agenda Item - CTE Advisory Committee Members Attachments](#)70

10. The Governing Board is requested to adopt the findings, conclusions and recommendations related to the possible expulsion or readmission of pupils as these are presented to the board in one or more of the following forms of documentation:

- Reports(s) of Administrative hearing Panel(s)
- Expulsion Status Review Report(s) by the Superintendent's Designee
- Stipulated Expulsion Agreement(s)

The Governing Board is also requested to issue orders consistent with the above referenced findings, conclusions and recommendations related to the possible expulsion or readmission of pupils in the cases of the following students, herein identified by their district-assigned identification numbers: 17190, 20293, 5173, 4897, 502452, B-2013/14, 16527, 14833, 203207, 17278, 402817, 15882, 17815, and 15511.

[Agenda Item Cover](#)72

11. Request renewal and approval of the Operating Agreement between Ezequiel Tafoya Alvarado Academy (ETAA) Charter School and the Madera Unified School District for July 1, 2013 through June 30, 2018.

Agenda Item Cover	.....73
Operating Agreement - ETAA	.....74

12.	Request Approval of June 30, 2013 Student Body Statement of Club Trust Accounts	
	Agenda Cover and June 30, 2013 Student Body Statement of Club Trust Accounts	.....80

13.	Request Approval of August 2013 Payroll Payment Order	
	Agenda Cover and August 2013 Payroll Payment Order	.....90

B.	Human Resources Items	
1.	Request Approval of Staffing List	
	Staffing List 09-10-13	.....112

C.	Field Trip/Employee Conference Requests	
1.	Field Trips 9/10/13	
	Student Overnight or Out of State Field Trips	.....113

2.	Employee Conference Request 9/10/13	
	Employee Overnight or Out of State Trips	.....114

9. New Business

7:30 PM PUBLIC HEARING: School Facility Needs Analysis authorizing the levying of alternative school facility fees on residential development.

A.	Request adoption of Resolution No. 04-2013/2014 that approves the School Facility Needs Analysis authorizing the levying of alternative school facility fees on residential development.	
	Agenda Item Cover	.....115
	Resolution No. 04-2013/2014	.....116
	School Facility Needs Analysis	.....123

B.	Request Approval of Public Disclosure of Collective Bargaining Agreement between Madera Unified School District and Certificated Management Bargaining Association (CMBA) for July 13, 2013-June 30, 2015	
	Agenda Item Cover	.....150
	PD CBA CMBA	.....151

C.	Request Approval of 2012-13 Financial Reports	
	Agenda Cover and 2012-13 Unaudited Actuals Report	.....162
	2012-13 Unaudited Actuals - SACS	.....189

D.	Request Approval of Commercial Warrant Listing	
	Agenda Cover and Warrant Listing 8-21 through 8-28	.....441

10. Information and Reports

- A. Superintendent's Time

11. Announcements

12. Miscellaneous

A. Board Member Committee and Information Reports

13. Advanced Planning

Next Regular Board Meeting

Tuesday, September 24, 2013 at 7:00 p.m.

Madera Unified School District Boardroom – 1902 Howard Road, Madera, California 93637

14. Suggested Future Agenda Items

15. Adjournment

Board Room Accessibility: The Madera Unified School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation to participate in the public meeting, please contact the Office of the Superintendent at 559-675-4500 extension 220 at least 48 hours before the scheduled Board of Trustees meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132).]

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**

The Board of Education of the Madera Unified School District convened in a **Regular Board Meeting** in the Madera Unified School District Boardroom, 1902 Howard Road, Madera, California on **Tuesday, August 27, 2013**, at 5:30 p.m.

ROLL CALL

Ricardo Arredondo, President
Maria Velarde-Garcia, Clerk

Lynn Cogdill, Trustee
Robert E. Garibay, Trustee - ABSENT
Jose Rodriguez, Trustee
Michael Salvador, Trustee
Ray G. Seibert, Trustee

Jeremiah Lopez, Student Board Representative, Madera South High School
Manal Iqbal, Student Board Representative, Madera High School

Edward C. González, Superintendent
Dr. Anthony Monreal, Deputy Superintendent
Robert Chavez, Chief Academic Officer
Elizabeth Runyon, Chief Academic Officer
Tracie Green, Director, Human Resources
Teri Bradshaw, Director, Fiscal Services

Gladys A. Wilson, Senior Administrative Assistant
Tomas Galvan, Information System Specialist
Brett Moglia, Safety Officer Supervisor

Curtis Manganaan, Director of Maintenance
Alma De Luna, Director of English Learners
Janet Grossnicklaus, Director of Curriculum, Instruction and Assessment
Rosalind Cox, Director of Facilities, Planning, Construction and Purchasing
Sandra Perez, Director of Child Nutrition
Kent Albertson, Principal, Madera High School
Sandon Schwartz, Principal, Madera South High School
Lisa Fernandez, Principal, Berenda Elementary
Dr. Laura Tanner-McBrien, Director of Special Services – elected
Steven Alexander, Director of Technology - elected

Danna Petty, CSEA President

There were approximately 35 visitors/District employees in attendance.

1. Call to Order of Public Meeting – Closed Session Immediately Convened

President Arredondo called the Public Session of the Board of Education to order at 5:30 p.m.
President Arredondo opened the floor to public comment on any item listed on the Closed Session Agenda.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**

Seeing no one come forward, President Arredondo adjourned to Closed Session pursuant to Government Code Sections 54957, 54957.1, and 54957.6, and Education Code Sections 35146, 44951, 48900, and 48918.

2. Reconvene Public Session/Call to Order Regular Meeting

3. Roll Call, Pledge of Allegiance, Opening, Acknowledgement of Visitors and Media, and Invocation

President Arredondo adjourned the Closed Session at 6:50 p.m. and reconvened the Regular Meeting by calling the Public Session to order at 7:02 p.m. President Arredondo asked Ms. Wilson to call the Roll of Trustees. President Arredondo welcomed the visitors and asked Trustee Salvador to lead the flag salute. President Arredondo asked Pastor Ron Giovanetti of Youth For Christ Church to lead the invocation. President Arredondo explained the rules governing the Board meeting. The meeting was recorded on Audio File No. 9-2013/14.

4. Closed Session Reportable Actions (Government Code Section 54957.1)

President Arredondo announced that the Board had no reportable actions to report.

5. Adoption of Agenda – Motion No. 22-2013/14

President Arredondo stated that if the Board and/or Administration determined they wished to add to the Agenda under Miscellaneous Items, this would be the appropriate time.

Superintendent González requested to remove BP 3580 and AR 3580 from the list of Item No. 9C of the Agenda.

It was moved by Trustee Salvador, seconded by Clerk Velarde-Garcia, and carried by majority to adopt the Agenda with the change mentioned above.

Ayes:	Trustees Cogdill, Rodriguez, Seibert, Salvador, Clerk Velarde-Garcia and President Arredondo
Noes:	None
Absent:	Trustee Garibay
Abstained:	None

6. Student Board Representative Report

Jeremiah Lopez, Student Board Representative for Madera South High, and Manal Iqbal, Student Board Representative for Madera High School each presented highlights of activities at their respective school sites.

7. Communications

A. Public Hearing

President Arredondo opened the meeting for visitors to speak on a subject not on the Board Agenda.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**

- Danna Petty, CSEA President, addressed Tentative Agreement with MUTA, possible dates for CSEA negotiations, Bell Schedules, Technology work performed by a certificated staff at Desmond MS, Library Tech position at a couple of school sites.
- Raquel Marquez, 601 Sunrise Ave, Madera, addressed issues with principal at Sierra Vista elementary.
- Chuck Genseal, Madera, addressed MUSD correspondence to non English speaking families not being sent in their native language, specifically Special Education forms.
- Richard Parris, 6831 Princeton Ave, Fresno, invited the Board to a Cross Country event to be held this Saturday, August 31st at Town & Country Park.
- Orville Reid, 18415 Daly Street, Madera, addressed the subject of Native American History and his desire to speak at different schools.

8. Approval of Consent Agenda – Motion No. 23 -2013/14

Document Numbers 50-2013/14 through 59-2013/14

Staffing Changes, Exhibit B

Field Trip/Employee Conference Requests, Exhibit C

It was moved by Trustee Salvador, seconded by Trustee Seibert, and carried by majority to approve the Consent Agenda.

Ayes: Trustees Cogdill, Rodriguez, Seibert, Salvador, Clerk Velarde-Garcia and President Arredondo

Noes: None

Absent: Trustee Garibay,

Abstained: None

7A. Routine Business Transactions, Annual Renewal of Programs, Bids, Agreements, Notices of Public Hearings, and Proclamations:

1. Approval of Regular Board Meeting Minutes of August 13, 2013
2. Approval of Special Board Meeting Minutes of August 20, 2013
3. Approval of Change Order #1 for the Howard Portable Project
DOCUMENT NO. 50-2013/14
4. Approval of Miscellaneous Donations: 60 backpacks with school supplies (value \$1,200) for our students involved in the Families in Transition program donated by Sealed Air
DOCUMENT NO. 51-2013/14
5. Approval of Agreement of Services between Madera Unified School District, Madera High School and Learning for Leaving: Breaking Down the Walls Program.
DOCUMENT NO. 52-2013/14
6. Approval of Consultant Services Agreement between Madera Unified School District, Madera High School and The Ovation Company.
DOCUMENT NO. 53-2013/14

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**

7. The Governing Board is requested to adopt the findings, conclusions and recommendations related to the possible expulsion or readmission of pupils as these are presented to the board in one or more of the following forms of documentation:

- Reports(s) of Administrative hearing Panel(s)
- Expulsion Status Review Report(s) by the Superintendent's Designee
- Stipulated Expulsion Agreement(s)

The Governing Board is also requested to issue orders consistent with the above referenced findings, conclusions and recommendations related to the possible expulsion or readmission of pupils in the cases of the following students, herein identified by their district-assigned identification numbers: 603143, 301329, A-2013/14, 304090, 15770, 14357, 301793, 1001503, 14665, 602867, 401210, 301812, 7170, 7116, 1004857, 203027 and 16297.

CONFIDENTIAL DOCUMENT NO. 54-2013/14

8. Approval of July 2013 Payroll Payment Order

DOCUMENT NO. 55-2013/14

B. Human Resources Items

1. Approval of Staffing List 8/27/13

Superintendent González announced that Dr. Laura Tanner-McBrien has been appointed as the new Director of Special Services. Superintendent Gonzalez also announced that Mr. Steven Alexander has been appointed as the new Director of Technology. Both were present at the meeting and were congratulated by the Board and staff.

DOCUMENT NO. 56-2013/14

2. Approval of Classified Job Description: Human Resources Supervisor

DOCUMENT NO. 57-2013/14

3. Approval of Certificated Management Job Description: Director of Student Services

DOCUMENT NO. 58-2013/14

C. Field Trip/Employee Conference Requests

1. Field Trips 8/27/13

DOCUMENT NO. 59-2013/14

9. New Business

A. First Reading of Board Bylaw 9220

President Arredondo opened the item for public comment. Seeing no one, then item was brought back to the Board for questions and comments.

This list will be presented to the Board at a future Board meeting for Second Reading and Approval.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**

B. First Reading of Revised board Policies, Administrative Regulations, and Exhibits.

President Arredondo opened the item for public comment. Seeing no one, the item was brought back to the Board for questions and comments.

This list will be presented to the Board at a future Board meeting for Second Reading and Approval.

C. First Reading of Revised Board Policies and Administrative Regulations

President Arredondo opened the item for public comment. Seeing no one, then item was brought back to the Board for questions and comments.

Board Policy 3580 and Administrative Regulation 3580 were removed from the recommended list for First Reading. This amended list will be presented to the Board at a future Board meeting for Second Reading and Approval.

D. Request Approval of Commercial Warrant Listing

Superintendent González recommended approval of this item.

President Arredondo opened the item to public comment. Seeing none come forward, the item was brought back to the Board for questions and comments.

It was moved by Trustee Rodriguez, seconded by Trustee Salvador, and carried by majority to approve the Warrant Listing

Ayes:	Trustees Cogdill, Rodriguez, Seibert, Salvador, Clerk Velarde-Garcia and President Arredondo
Noes:	None
Absent:	Trustee Garibay
Abstained:	None

MOTION NO. 24-2013/14
DOCUMENT NO. 60-2013/14

10. Information and Report

A. Educational Services Report

- 21st Century Grant

Superintendent González introduced Deputy Superintendent Dr. Monreal who presented the “21st Century Community Learning Centers Program.” Dr. Monreal responded to questions from the Board. Data on score improvement will be presented to the Board at a future Board meeting.

B. Superintendent’s Time

- Partnering4SpecialEd® Opportunity Report

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**

Superintendent González introduced Dr. Lee Funk, Director of Special Education of School Innovations & Achievement. Dr. Funk gave a presentation titled “Partnering 4Special Ed Opportunity Report” which gave an overview of the comprehensive report prepared for Madera Unified. Dr. Funk responded to questions from the Board. A presentation on the comprehensive report will be presented to the Board at a future Board Workshop. The Report will be available on the MUSD website tomorrow, Wednesday, August 28th for public viewing and from the Superintendent’s office.

11. Announcements

Superintendent Gonzalez announced that our district enrollment has gone up by 198 compared to last year’s.

12. Miscellaneous

A. Board Member Committee and Information Reports

- Trustee Salvador announced he would be attending the MCSBA meeting to be held this Thursday in Oakhurst. Trustee Salvador informed the Board that he and members of the Deputy Sheriff Association visited Dixieland, La Vina, and Howard elementary schools and donated backpacks to students at these sites. Trustee Salvador would like the Board to pass a Resolution to recognize this community work in our schools.
- President Arredondo would like to see a presentation of the Nutrition Committee in the future. Sandra Perez, Director of Child Nutrition reported that the Nutrition Committee members visited MSHS during their lunch period. Their next committee meeting is scheduled for September 4th. President Arredondo inquire about future meeting dates for the Career Education Committee.

13. Advanced Planning

Next Regular Board Meeting

Tuesday, September 10, 2013 at 7:00 p.m.

Madera Unified School District Boardroom – 1902 Howard Road, Madera, California 93637

14. Suggested Future Agenda Items

- Trustee Cogdill requested information on Spanish Speaking families receiving information in their native language in regards to IEP documents. Trustee Cogdill requested that students with low test scores receive remedial class. Staff was asked to provide information
- President Arredondo requested update on Bell Schedules by next month. This could be provided in a Friday Update.
- Clerk Velarde-Garcia requested information on the situation of the Instruction Technology at Desmond Middle School.

15. Adjournment

MOTION NO. 25-2013/14

President Arredondo adjourned the Public Session at 8:45 p.m.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**



Gladys A. Wilson, Senior Administrative Assistant
to the Superintendent and Board of Trustees

Dated: August 27, 2013

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**

**MINUTES OF AUGUST 13TH, 2013
MOTION NO. 23-2013/14 and MOTION NO. 24-2013/14
DOCUMENT NOs. 50-2013/14 through DOCUMENT NO. 59-2013/14
and DOCUMENT NO. 60-2013/14**

**Recapitulation of Business Transactions and Warrants – Exhibit A NEW BUSINESS
Staff Changes and Coaches – Exhibit B CONSENT AGENDA**

**EXHIBIT A – NEW BUSINESS
APPROVAL OF WARRANTS – MOTION NO. 24-2013/14
DOCUMENT NO. 60-2013/14**

BUSINESS TRANSACTIONS	
APPROVAL OF COMMERCIAL WARRANTS	
BOARD DATE: August 27, 2013	
FUND	AMOUNT
01 GENERAL FUND	\$1,544,152.35
11 ADULT EDUCATION	\$14,472.08
12 CHILD DEVELOPMENT	\$391.86
13 CAFETERIA	\$104,175.07
14 DEFERRED MAINTENANCE	\$6,975.00
15 PUPIL TRANS EQUIP	\$0.00
17 STONE SCHLRSHIP TRUST	\$0.00
21 BUILDING FUND-BOND PROCEEDS 2003	\$0.00
25 DEVELOPERS' FEES	\$36,976.45
26 PRISON MITIGATION FEES	\$0.00
30 STATE SCHOOL BLDG	\$0.00
31 REFURBISHMENT	\$0.00
32 ROOF REPLACEMENT	\$0.00
35 COUNTY SCHOOL FACILITIES FUND	\$0.00
40 SPECIAL RESERVE	\$1,123.10
41 BUILDING FUND	\$0.00
42 AG FARM BUILDING FUND	\$0.00
43 C.O.P. SPEC. RESERVE	\$0.00
49 SPEC RESERVE/REDEV AGENCY	\$0.00
53 STATE SCH LOAN REPAY	\$0.00
54 LEASE/PUR OVERRIDE	\$0.00
56 C.O.P. DEBT SERVICE	\$862,884.38
67 INSURANCE RESERVE	\$0.00
73 MUSD TRUST FUND	\$500.00
74 ATHLETIC FUND	\$0.00
TOTAL ALL FUNDS	\$2,571,650.29
PAYROLL	
(INCL'S PD BENEFITS)	
07/03/13, 07/16/13 & 07/31/13 Payrolls	
01 GENERAL	\$2,293,923.99
11 ADULT EDUCATION	\$16,638.89
12 CHILD DEVELOPMENT	\$13,821.86
13 CAFETERIA	\$121,564.05
25 DEVELOPER FEES	\$7,255.06
35 SCHOOL FACILITIES FUND	\$342.75
74 ATHLETIC FUND	\$0.00
PAYROLL TOTAL ALL FUNDS	\$2,453,546.60
BY: CAROLYN ZARAGOSA, ACCOUNTS PAYABLE	
8/15/2013	
BY: JANET PAVLOVICH, POSITION CONTROL	
8/28/2013	

MINUTE RECORD of Madera Unified School District Board of Education

REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013

Items listed under the Consent Agenda are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items prior to the Board, staff, or the public request for specific items to be discussed and/or removed from the Consent Agenda. Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

EXHIBIT B – CONSENT AGENDA CERTIFICATED HUMAN RESOURCES ITEMS MOTION NO. 23 -2013/14 DOCUMENT 56-2013/14

CERTIFICATED LEAVES OF ABSENCE

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Tracy Ylarregui	Teacher	Adams	2013/2014	Personal Leave

CERTIFICATED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Employee #2053	-----	-----	07/01/13	Employment Release
2. Gaytha Parkinson	Teacher	Dixieland	08/14/13	Resignation
3. Lauren Gripenstraw	Teacher	Special Services	08/16/13	Resignation
4. Erin Dahlem	Teacher	Adams	06/08/13	Resignation
5. Theresa Jorgensen	Teacher	Special Services	06/08/13	Resignation
6. Eric Salomonson	Teacher	MSHS	08/15/13	Resignation
7. Miharu Nakamura	Teacher	Special Services	08/16/13	Resignation

CERTIFICATED NEW POSITION

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. One position	Teacher	Special Services	2013/2014	New Position (Special Ed. Funding)

CERTIFICATED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Kimberly Berrin	Teacher	Special Services	2013/2014	Replacement
2. Kathleen Hogue	TSA	Millview	2013/2014	Replacement
3. Stephanie Reitz	Teacher	Special Services	2013/2014	Replacement
4. Kristi Starlin	Teacher	Special Services	2013/2014	Replacement
5. Amy Li	Teacher	Special Services	2013/2014	Replacement
6. Joe Linanes	Teacher	Special Services	2013/2014	Replacement
7. To Be Announced	Director of Special Services	District	2013/2014	Replacement

CERTIFICATED OTHER

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. One 1.00 FTE position	Associate Superintendent Educational Services	District	2013/2014	Non funded position
2. One 1.00 FTE position	Director of Student Services	District	2013/2014	Unfreeze position
3. Two .46% FTE positions	TSA's	Sierra Vista	2013/2014	Unfreeze position
4. One 1.00 FTE position	TSA	District	2013/2014	Freeze position
5. One 1.00 FTE position	TSA	Alpha	2013/2014	Non funded position
6. One .46% FTE position	TSA	Alpha	2013/2014	Non funded position
7. One 1.00 FTE position	TSA	Monroe	2013/2014	Non funded position
8. One 1.00 FTE position	TSA	Dixieland	2013/2014	Non funded position
9. One 1.00 FTE position	TSA	LaVina	2013/2014	Non funded position

MINUTE RECORD of Madera Unified School District Board of Education

REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013

EXHIBIT B - CLASSIFIED HUMAN RESOURCES ITEMS

MOTION NO. 23 -2013/14

DOCUMENT 56-2013/14

CLASSIFIED LEAVES OF ABSENCE

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Desiree Fraker	Library Media Tech II	Desmond	08/16/13-01/13/14	Personal Leave
2. Sonya Holguin	Classroom Aide	MHS Calsafe	08/19/13-09/30/13	Personal Leave
3. Roxanne Montemayor	Health Services Asst.	Health Services	08/12/13-12/13/13	Personal Leave

CLASSIFIED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Deborah Rodriguez	CN Assistant I	Child Nutrition	06/07/13	Resignation
2. Brittany Garcia	CN Assistant I	Child Nutrition	06/07/13	Resignation
3. David Weber	Paraprofessional Aide	Adams	06/07/13	Resignation

CLASSIFIED NEW POSITION

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. One position	Paraprofessional Aide Special Needs	Special Services	2013/2014	3.50	New Position (Special Ed. Funding)
2. One position	Paraprofessional Aide Asst. to Physically Impaired	Special Services	2013/2014	7.00	New Position (Special Ed. Funding)
3. One position	Paraprofessional Aide Asst. to Physically Impaired	Special Services	2013/2014	7.00	New Position (Special Ed. Funding)

CLASSIFIED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. Marisa Melendez-Kelly	Classroom Aide	Preschool	2013/2014	3.50	Replacement
2. Rosie Gonzales	Classroom Aide	Preschool	2013/2014	3.00	New Position (Preschool Funding)
3. Diana Patlan	Classroom Aide	Preschool	2013/2014	3.00	Replacement
4. Rikki Mena	Health Services Asst.	Health Services	2013/2014	3.50	Replacement
5. Nadeen Carranza	Health Services Asst.	Health Services	2013/2014	3.50	Replacement
6. Hortencia Garcia	Clerk I	Adult Education	2013/2014	3.50	Replacement
7. Nayely Madrigal	Paraprofessional Aide Asst. to Physically Impaired	Special Services	2013/2014	7.00	New Position (Special Ed. Funding)
8. Amanda Mace	Paraprofessional Aide Special Needs	Special Services	2013/2014	3.50	Replacement
9. Cynthia Rodriguez	Paraprofessional Aide Asst. to Physically Impaired	Special Services	2013/2014	7.50	New Position (Special Ed. Funding)
10. Delia Galvan	Classroom Aide	Preschool	2013/2014	3.00	Replacement
11. Patricia Benard	Classroom Aide	Preschool	2013/2014	3.00	Replacement
12. Robin Pira	Bus Driver Trainer	Transportation	2013/2014	8.00	Replacement
13. Maria Chaidez	Secretary	Berenda	2013/2014	8.00	Replacement
14. Esperanza Cuevas	Secretary	Sierra Vista	2013/2014	8.00	Replacement
15. To Be Announced	Director of Information & Technology Support	District	2013/2014	8.00	Replacement

CLASSIFIED EMPLOYMENT - OTHER

1. See Attached List

CLASSIFIED - OTHER

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. Two positions	Classroom Aides	Preschool	2013/2014	3.00	Unfreeze positions
2. One position	Paraprofessional Aide	Special Services	2013/2014	6.00	Non funded position Special Needs

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**

**EXHIBIT B – HUMAN RESOURCES ITEMS – OTHER
MOTION NO. 23 -2013/14
DOCUMENT 56-2013/14**

After School Program – Madera County Arts Council

Board Agenda
August 27, 2013

Last Name	First Name	Site	Position	Year
Dorris	Rick	Various Sites	Arts Council/Drama	2013/2014
Humes	James	Various Sites	Arts Council/Drama	2013/2014
Presley	Joel	Various Sites	Arts Council/Drama	2013/2014
Hughes	Timothy	Various Sites	Arts Council/Music	2013/2014
Blake	Anthony	Various Sites	Arts Council/Music	2013/2014
Wilson	Thomas	Various Sites	Arts Council/Music	2013/2014
Blake	Elaine	Various Sites	Arts Council/Art-Pastels	2013/2014
Arreola	Jorge	Various Sites	Arts Council/Art-Acrylic	2013/2014
Mena	Adam	Various Sites	Arts Council/Art-Sculpting	2013/2014
Latimer	Larry	Various Sites	Arts Council/Art-Ceramics	2013/2014
Flores	Michael	Various Sites	Arts Council/Dance-Theater	2013/2014
Hefner	Kirsten	Various Sites	Arts Council/Dance	2013/2014
Chaffin	Shari	Various Sites	Arts Council/Dance	2013/2014
Frances	Ramona	Various Sites	Arts Council/Photography	2013/2014
Lihosit	Larry	Various Sites	Arts Council/Writing	2013/2014
Howden	Katie	Various Sites	Arts Council/Animation	2013/2014

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 27th DAY OF AUGUST, 2013**

**EXHIBIT C – FIELD TRIPS/EMPLOYEE CONFERENCE REQUESTS
MOTION NO. 23 -2013/14
DOCUMENT 59-2013/14**

9/07/ 13 to 9/08/ 13	MH S	Murrie ta	ASB to Leadership Retreat 38 students – 2 adults	Oakhurst , CA	\$800 Transportation \$3600 Lodging	MHS ASB MHS ASB	School Bus
9/07/ 13 to 9/08/ 13	MS HS	Larriv ee	ASB/Leadership to Stallion Leadership Retreat 40 students—7 adults	Sanger, CA	\$700 Transportation \$3000 Lodging	MSHS ASB MSHS ASB	School Bus

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 30TH DAY OF AUGUST, 2013**

The Board of Education of the Madera Unified School District convened in a **Regular Board Meeting** in the Madera Unified School District Boardroom, 1902 Howard Road, Madera, California on **Tuesday, August 20th, 2013** at 4:30 p.m.

ROLL CALL

Ricardo Arredondo, President
Maria Velarde-Garcia, Clerk

Lynn Cogdill, Trustee
Robert E. Garibay, Trustee
Jose Rodriguez, Trustee
Michael Salvador, Trustee
Ray G. Seibert, Trustee

Edward González, Superintendent
Dr. Anthony Monreal, Deputy Superintendent
Teri Bradshaw, Director, Fiscal Services
Tracie Green, Director, Human Resources
Gladys Wilson, Senior Administrative Assistant

Elizabeth Runyon, Chief Academic Officer
Kathleen Nekumanesh, Principal, Sierra Vista Elementary

David Holder, MUTA President

There were approximately 10 visitors/District employees in attendance.

1. Call to Order of Public Meeting – Closed Session Immediately Convened

President Arredondo called the Public Session of the Board of Education to order at 4:30 p.m. President Arredondo opened the floor to public comment on any item listed on the Closed Session Agenda.

Seeing no one come forward, President Arredondo adjourned to Closed Session pursuant to Government Code Sections 54957, 54957.1, and 54957.6, and Education Code Sections 35146, 44951, 48900, and 48918.

2. Reconvene Public Session/Call to Order Regular Meeting

3. Roll Call, Pledge of Allegiance, Opening, Acknowledgement of Visitors and Media.

President Arredondo adjourned the Closed Session at 5:10 p.m. and reconvened the Regular Meeting by calling the Public Session to order at 5:13p.m. President Arredondo asked Ms. Wilson to call the Roll of Trustees. President Arredondo explained the rules governing the Board meeting. The meeting was recorded on Audio File No. 10-2013/14.

4. Closed Session Reportable Actions (Government Code Section 54957.1)

President Arredondo announced there were no reportable Closed Session actions.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 30TH DAY OF AUGUST, 2013**

5. Adoption of Agenda – Motion No. 26-2013/14

President Arredondo stated that if the Board and/or Administration determined they wished to add to the Agenda under Miscellaneous Items, this would be the appropriate time.

Superintendent González informed that item No. 7A needs to be modified to read “2012-2013, 2013-2014 and 2014-2015 and 2015-2016 School Years.”

It was moved by Trustee Salvador, seconded by Trustee Rodriguez, and unanimously carried to adopt the Agenda with modifications noted.

Ayes: Trustees Cogdill, Garibay, Rodriguez, Seibert, Salvador, Clerk Velarde-Garcia and President Arredondo
Noes: None
Absent: None
Abstained: None

6. Communications

6A. Public Hearing

President Arredondo opened the meeting for visitors to speak on a subject not listed on the Board Agenda. Seeing no one come forward President Arredondo closed Public Hearing.

7. New Business

7A. Approval of Collective Bargaining Agreement Between the Madera Unified School District and the Madera Unified Teachers Association for the 2012-2013, 2013-2014, 2014-2015 and 2015-2016 School Years.

President Arredondo opened the item for public comment. Seeing no one come forward, President Arredondo closed public comment and brought the item back to the Board for discussion and vote.

It was moved by Trustee Salvador, seconded by Clerk Velarde-Garcia, and carried by majority to approve the Collective Bargaining Agreement.

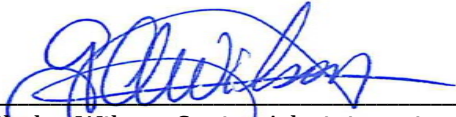
Ayes: Trustees Cogdill, Rodriguez, Seibert, Salvador, Clerk Velarde-Garcia and President Arredondo
Noes: Trustee Garibay
Absent: None
Abstained: None

MOTION NO. 27-2013/14
DOCUMENT NO. 61-2013/14

8. Adjournment – Motion No. 28-2013/14

President Arredondo adjourned the Public Session at 5:18 p.m.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 30TH DAY OF AUGUST, 2013**



Gladys Wilson, Senior Administrative Assistant
to the Superintendent and Board of Trustees

Dated: August 30, 2013



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request Adoption of Resolution #05-2013/2014: GANN Limit Calculations for 2012-13 Actuals and 2013-14 Estimated Actuals.

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: Consent

Background/ rationale:

Staff is requesting approval of Resolution No. -2013/14 for the Gann Limit Calculation of the 2012-13 actual and the 2013-14 estimated. The "Gann Limit" established the maximum appropriation limitations for public agencies as imposed by Proposition 4. The District is required by the State Constitution to perform Gann Limit Calculations annually. The base year for Gann limit calculations was 1978-79, the fiscal year before Proposition 4 was enacted. In each year since then, a school agency's Gann Limit is increased for both inflation and population. This initiative was designed to limit growth in government spending to be no faster than the growth in population and inflation.

Financial impact:

None

Superintendent's recommendation:

Superintendent recommends adoption of this resolution.

Supporting documents attached:

- Resolution for Adopting the "GANN LIMIT"

RESOLUTION FOR ADOPTING THE "GANN LIMIT"
RESOLUTION NO. 05-2013/14

WHEREAS, In November of 1979, the California electorate did adopt proposition 4, commonly called the Gann Amendment, which added Article XII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2012-13 fiscal year and a projected Gann Limit for the 2013-14 fiscal year.

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2012-13 and 2013-14 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2012-13 and 2013-14 years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

AYES:

NOES:

ABSENT:

ABSTAIN:

PRESIDENT, Board of Education
Madera Unified School District

State of California)
) ss.
County of Madera)

I, Maria Velarde-Garcia, Clerk of the Governing Board of Madera Unified School District of Madera County, California, do hereby certify that the forgoing is a true and correct statement of action taken by the Board on September 10, 2013.

CLERK, Board of Education
Madera Unified School District

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	104,796,805.26	0.00	104,796,805.26			109,432,754.98
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	19,163.89	0.00	19,163.89			19,285.24
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers		0.00				0.00
4. Temporary Voter Approved Increases		0.00				0.00
5. Less: Lapses of Voter Approved Increases		0.00				0.00
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)		0.00				0.00
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	18,654.16	0.00	18,654.16	18,654.16		18,654.16
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	631.08		631.08	630.83		630.83
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		19,285.24				19,284.99
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		19,285.24				19,284.99
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2012-13 Actual			2013-14 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	292,500.65		292,500.65	287,499.00		287,499.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,424,324.70		16,424,324.70	20,146,882.00		20,146,882.00
5. Unsecured Roll Taxes (Object 8042)	726,269.42		726,269.42	842,594.00		842,594.00
6. Prior Years' Taxes (Object 8043)	55,181.18		55,181.18	0.00		0.00
7. Supplemental Taxes (Object 8044)	107,415.69		107,415.69	83,046.00		83,046.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,528,002.00)		(3,528,002.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	303,142.52		303,142.52	303,434.00		303,434.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(889,893.26)		(889,893.26)	(884,698.00)		(884,698.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	17,018,940.90	0.00	17,018,940.90	17,250,755.00	0.00	17,250,755.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	17,018,940.90	0.00	17,018,940.90	17,250,755.00	0.00	17,250,755.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	80,103,877.51		80,103,877.51	88,833,978.00		88,833,978.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(78,920.41)		(78,920.41)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	3,751,713.00	0.00	3,751,713.00	3,751,713.00	0.00	3,751,713.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	83,776,670.10	0.00	83,776,670.10	92,585,691.00	0.00	92,585,691.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	1,159,926.00		1,159,926.00	1,179,717.00		1,179,717.00
38. TOTAL STATE AID (Lines C36 plus C37)	84,936,596.10	0.00	84,936,596.10	93,765,408.00	0.00	93,765,408.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	144,848,390.99		144,848,390.99	152,656,546.00		152,656,546.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	174,716.66		174,716.66	140,000.00		140,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2012-13 Actual			2013-14 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			104,796,805.26			109,432,754.98
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0063			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			109,432,754.98			115,035,712.03
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			17,018,940.90			17,250,755.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,314,228.80			2,314,198.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			84,936,596.10			93,765,408.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			84,936,596.10			93,765,408.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			123,127.66			101,905.42
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			17,142,068.56			17,352,660.42
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			84,936,596.10			93,765,408.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			17,142,068.56			
b. State Subventions (Line D8)			84,936,596.10			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			102,078,664.66			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			109,432,754.98			115,035,712.03
12. Appropriations Subject to the Limit (Line D9d)			102,078,664.66			

* Please provide below an explanation for each entry in the adjustments column.

** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Teri Bradshaw, Director of Fiscal Services
Gann Contact Person

(559) 675-4500, ext. 208
Contact Phone Number



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request Approval of Miscellaneous Donations

Responsible Staff: Rosalind Cox, Director of Facilities Planning, Construction Management and Purchasing

Agenda Placement: Consent

Background/ rationale:

Request approval to accept the following donations:

- \$102.00 donation to Madera South High School by PG&E Corp.
- \$348.00 donation to Pershing Elementary School by PG&E Corp.
- Dictionaries for all 3rd grade classes by Elks Madera Lodge No. 1918
- \$1,000 donation to La Vina School by Paramount Citrus.
- 60 backpacks with school supplies (value \$1,200) for our students involved in the Families in Transition program donated by Pacific Coast Producers.

Financial impact: None

Superintendent's recommendation:

The Superintendent recommends the Board accept the above donations.



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request approval of individual contract agreements between Madera Unified School District and forty (40) approved Supplemental Educational Services (SES) Providers by the California Department of Education.

Responsible Staff: **Dr. Anthony Monreal, Deputy Superintendent**
Alma De Luna, Director of English Learners

Agenda Placement: Consent

Background/ rationale:

- Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the No Child Left Behind Act of 2001 (NCLB), requires schools districts to provide SES services to schools in Program Improvement (PI) Year 2 and beyond. SES Providers will provide free tutoring services to Madera Unified schools in Program Improvement Year 2 and beyond for the 2013-14 school year starting on September 30 and ending on June 30, 2014.

Financial impact:

- Title I funds

Superintendent's recommendation:

- The Superintendent recommends Board approval of the individual SES contracts and liability insurances.

Supporting documents attached:

- Copies of individual SES contracts and liability insurances are available upon request.
- List of SES Providers
- Sample contract

Madera Unified School District
Approved Supplemental Educational Services (SES) Providers 2013-2014

#	SES Provider Name	Grade Levels	Subject Areas	Total Tutoring Hours	Delivery Mode
1	! # 1 Touch-Screen Tablet Computer Tutoring	K-12	English Language Arts/Reading/Math	11	1 to 1 tutoring ON-LINE , 1 on 1 in person
2	! 1 Computadora Gratis para Ti ! Inc.	K-12	Math/Reading	12.06	ON-LINE 1 to 1 tutoring
3	! A+ C A T (Computer Assisted Tutoring)	K-12	Language/Writing/Reading/Math/Science	9	1 to 1 tutoring, small group
4	! ACE Tutoring Services, Inc.	K-12	English Language Arts/ Reading/ Math	15	1 to 1 tutoring, small group
5	!! 1 A 1 TUTORIA TABLET COMPUTER!!	K-12	English Language Arts/Math	9	1 to 1 tutoring, small group up to 5 students
6	!!! 1st Choice Android Smart-Phone Tutoring	K-12	English Language Arts/Reading/Math	11	1 to 1 tutoring with SMARTPHONE, 1 on 1 in person
7	!!! Apple iPad & Android Tablet Tutoring !!!	K-12	Math/Language Arts	9	1 to 1 tutoring, small group up to 5 students, (tutoring is tablet computer based)
8	#1 Academia de Servicio de Tutoria	K-12	Reading/Writing/English Language Arts	18.06	ON-LINE, 1 to 1, small group up to 5 students
9	#1 in Learning Online, Inc.	K-12	Reading/Math/Language Arts	25.8	ON-LINE 1 to 1 tutoring
10	jAlpha! Innovation through Education	K-12	Language Arts/Reading/Mathematics	21	1 to 1 tutoring, small group up to 5 students (Parent Choice)
11	1 2 3 Math & Reading, Inc.	K-12	Mathematics	15	1 to 1 tutoring, small group
12	1 To 1 Study Buddy Tutoring, Inc.	K-12	Math/Language Arts	12	1 to 1 tutoring
13	A Better Tomorrow Education	K-12	Math/ English Language Arts	28	1 to 1 tutoring
14	A Tree of Knowledge Educational Services, Inc.	K-12	Reading/Math/Language Arts	13.72	1 on 1 tutoring , groups up to 10 students
15	Academic Tutoring Services, Inc.	K-8	English-Language Arts/Reading	22	small group up to 6 students
16	Accuracy Temporary Services, Inc. dba ATS Project Success	K-12	Reading/English Language Arts/Mathematics	20	ON-LINE 1 student to 1 tutor
17	Ace it! Tutoring Powered by Sylvan Learning - (Zoglin Inc.)	K-12	Language Arts/ Mathematics/Reading	19 group hours/12 ind.	Student small group up to 8 students, 1 to 1 tutoring
18	Achievement Matters, Inc.	K-12	English Language Arts(reading and writing)/math	18	1 to 1 tutoring, small group up to 3
19	Alternatives Unlimited, Inc.	K-12	Language Arts/Reading/Mathematics	18	1 to 1 tutoring, small group up to 5, large group up to 10, or ON-LINE provides computer and internet (Parent Choice)
20	Applied Scholastics International	K-8	Math/Reading/Language Arts	20 group hours/13 ind.	1 to 1 tutoring, small group up to 2 students
21	Carter, Reddy & Associates, Inc.	K-12	Reading/Writing/Mathematics	15	1 to 1 tutoring, small group
22	Cesar Chavez Foundation	K-9	English Language Arts/Math	16	Group
23	Club Z! In-Home Tutoring Services, Inc.	K-12	Math/Reading	14	1 to 1 tutoring, samll group
24	Community College Foundation	K-12	English Language Arts/Mathematics	18	1 to 1 tutoring
25	Cullinan Education Center, Inc.	K-12	Reading/Writing/Spelling/Math	13	1 to 1 tutoring
26	Educational Advantage LLC. DBA Xamaze In Home Tutoring	K-12	English Language Arts/ Reading. Mathematics	18.5	1 to 1 tutoring
27	Encourage Tomorrow	K-12	English Language Arts/Mathematics	15	1 to 1 tutoring, small group up to 5 students
28	Fresno CORAL, Inc.	K-12	Language Arts	18	1 to 1 tutoring, small/large group
29	Healthy Families	K-12	English Language Arts/ Math/Science	21	1 to 1 tutoring, small group
30	ICES Education, LLC	K-12	English Language Arts/Mathematics/Science	20	1 to 1 tutoring, small group up to 5 students
31	Jones Reading & Math Clinics, Inc	K-12	Math/Language Arts	15	1 to 1 tutoring
32	Learn with Laptops!	1-12	English Language Arts/Math	18.10	Online 1 to 1 tutoring
33	Mobile Minds Tutoring	K-12	Mathematics/English Language Arts	16	Small group up to 5 students, 1 to 1 tutoring

Madera Unified School District
Approved Supplemental Educational Services (SES) Providers 2013-2014

#	SES Provider Name	Grade	Subject Areas	Total Tutoring Hours	Delivery Mode
34	Professional Tutors of America Inc.	K-12	Reading/Math/English/Language Arts/Science	13	1 to 1 tutoring
35	Reading and Beyond	K-8	Reading/English Language Arts	16	1 to 1 tutoring, small group
36	Studentnest.com	K-12	Mathematics	14	ON-LINE 1 to 1 tutoring, small group up to 3 students,
37	Sullivan Learning Systems, Inc.	K-8	English/Reading	15	1 to 1 tutoring, small group up to 6
38	Total Education Solutions	K-12	English Language Arts/Mathematics	16.5	1 to 1 tutoring
39	TutorWorks INC	K-8	Language Arts/Reading/Mathematics	14	1 to 1 tutoring, small group up to 6 students
40	Ultimate Success Learning	K-12	English Language Arts/Mathematics	16	1 to 1 tutoring, small group up to 5 students



MADERA UNIFIED SCHOOL DISTRICT SUPPLEMENTAL EDUCATIONAL SERVICES CONTRACTOR CONTRACT

THIS SUPPLEMENTAL EDUCATIONAL SERVICES CONTRACTOR CONTRACT ("Master Contract") is made and entered into on **September 10, 2013**, between the Madera Unified School District, (hereinafter referred to as the "District"), a public school district duly operating under the laws of the state of California, and **#1 Academia de Servicio de Tutoria** the Supplemental Educational Services Contractor (hereinafter referred to as "Contractor") for the purpose of providing Supplemental Educational Services to Eligible Students. It is understood that this Contractor Contract does not commit the District to payment for services provided to any individual unless, and until, an Individual Services Agreement ("ISA") for Supplemental Educational Services is executed between the District and the Contractor on behalf of an Eligible Student.

RECITALS

1. **WHEREAS**, 20 U.S.C. Section 6316(e) of the No Child Left Behind Act (hereinafter referred to as "NCLB") requires the District to enter into an agreement with a Contractor approved by the California Department of Education who has been selected by the parents of an Eligible Student to provide Supplemental Educational Services;
2. **WHEREAS**, Supplemental Educational Services under this Agreement are to be provided outside of the regular school day, and designed to increase the academic achievement of Eligible Students in low performing schools as required by NCLB;
3. **WHEREAS**, Supplemental Educational Services may include academic assistance such as tutoring, remediation and other educational interventions, provided that such services are high quality, research-based, and specifically designed to increase student academic achievement, and utilize approaches which are consistent with the content and instruction used by the District and are aligned with the State's academic content standards.
4. **WHEREAS**, Eligible Student(s) under this Agreement are those students identified by the District who meet specific requirements under the Elementary and Secondary Education Act ("ESEA") as reauthorized by NCLB;
5. **WHEREAS**, the District has determined that NCLB requires that the District provide Supplemental Educational Services at this time to Eligible Students;
6. **WHEREAS**, this Agreement shall:
 - (A) Require the local educational agency to develop, in consultation with Parents (and the Contractor chosen by the Parents), a statement of specific achievement goals for the Eligible Student, how the Student's progress will be measured, and a timetable for improving achievement that is consistent with the Student's Individualized Education Program under section 614(d) of the Individuals with Disabilities Education Act [20 U.S.C. § 1414(d)], in the case of a student with a qualifying disability;



- (B) Describe how the Eligible Student's Parents and the Student's teacher or teachers will be regularly informed of the Student's progress;
- (C) Provide for the termination of such agreement if the Contractor is unable to meet such goals and time tables; Section 1116(e) (3) (C)
- (D) Contain provisions with respect to the making of payments to the Contractor by the District; and
- (E) Prohibit the Contractor from disclosing to the public the identity of any Eligible Student receiving Supplemental Educational Services under this subsection without the written permission of the parents of such Student;

7. **WHEREAS**, Parents have selected the Contractor to provide Supplemental Educational Services to certain Eligible Student(s).

8. **WHEREAS**, the Contractor has met the qualifications to be certified as a Contractor of Supplemental Educational Services under NCLB, has been approved by the California Department of Education, and such approval has not expired;

9. **WHEREAS**, the Contractor is capable of and willing to provide Supplemental Educational Services to the District's Eligible Students, when selected by the parent and/or/guardian of such an Eligible Student;

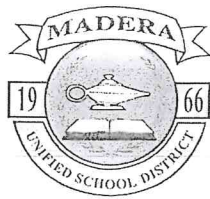
NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES CONTAINED HEREIN, it is agreed between the parties as follows:

GENERAL PROVISIONS

1. **Term:** This Master Contract is effective on September 10, 2013 or on the date thereafter when signed by both parties; and terminates on June 30, 2014, unless terminated at an earlier date as provided herein.

2. **Timetables**

- **CONTRACTOR** will register with District as a vendor prior and secure necessary insurance prior to submitting contract.
- **CONTRACTOR** will be prepared to provide services no later than October 15, 2013
- **CONTRACTOR** will complete all tutorial services no later than March 31, 2014.
- **CONTRACTOR** will provide the District with the names of individual who will market on their behalf. While providers may market their specific services to eligible communities; the District needs to promote SES to their eligible schools and families to ensure that parents have information to make informed decisions that best meet the needs of their children.
- **CONTRACTOR** will make the initial contact with the parent/guardian within 10 school days of receipt of student application. Three or more documented attempts to contact parents must occur within the 10 school day period. At least one of those attempts shall be made via US Mail.



CONTRACTOR shall begin providing tutorial services no more than 30 school days after receipt of student application. Parents/Guardians shall be given the opportunity to choose another CONTRACTOR if tutoring services do not begin within 30 school days of receipt of student application.

3. **Individual Services Agreement for Supplemental Educational Services**

a. An Individual Services Agreement ("ISA") for Supplemental Educational Services shall be part of this Master Contract, and set forth behind Exhibit "A", which the Contractor will be required to execute with the District with respect to each Eligible Student for whom the Contractor is to provide Supplemental Educational Services. The District is responsible for completing each Eligible Student's ISA, which shall identify the Contractor for each service. ISAs shall only be issued for those Eligible Students enrolled with the approval of District. The Contractor is responsible for providing those services which it has agreed to provide for each individual Eligible Student in that student's ISA. ISAs are null and void upon termination of the Contractor Contract.

4. **Parents/Guardianship**

For the purpose of this Master Contract, a "Parent" is the natural or adoptive parent who possesses legal rights to make educational decisions on behalf of the Eligible Student, legal guardian, or a surrogate parent appointed by the Court.

5. **Compliance with Laws**

During the term of this Agreement, the Contractor shall comply with all applicable federal, state, California State Board of Education, and local statutes, laws, ordinances, rules, and regulations relating to the provision of Supplemental Educational Services, including securing and maintaining in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this Master Contract.

6. **Disputes**

Disputes between the District and the Contractor concerning the meaning, requirements, or performance of this Master Contract shall be submitted to the Coordinator of Categorical Programs of the Madera Unified School District. The determination of the District Coordinator of Categorical Programs or designee shall be made in writing and shall be binding on both parties.

7. **Subcontract and Assignment**

The Contractor shall not subcontract or assign any of the work contemplated under this Master Contract without first obtaining prior written approval from the District. Such approval, if obtained, shall be attached and made part of this Master Contract. Subcontracts or assignments may be entered into only with Supplemental Educational Services Contractors approved by the California Department of Education. Any sub-contractor or assignee shall be bound by all of the terms of this Master Contract, including the insurance and indemnification provisions, and it shall be the Contractor's responsibility to obtain the agreement of subcontractor/assignee to comply with all terms contained herein, and to enforce such agreement.



8. No Discrimination

The Contractor shall not discriminate on the basis of race, religion, sex, national origin, age, handicap, or sexual orientation in employment or operation of its programs.

9. Governing Law

The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in Madera County, California.

10. Exhibits

The Exhibits attached to this Master Contract are incorporated by reference as though fully set forth herein.

II. ADMINISTRATION OF MASTER CONTRACT

1. Notices

All notices involving: (a) Revocation of the Contractor's CDE approval; (b) Master Contract disputes; (c) Changes of the Eligible Student's residence outside of District's attendance area; (d) Termination of ISA; e) Termination of Contractor Contract; (f) Notification of cancellation or material change in the Contractor's or the District's insurance coverage; or (g) The District's reasonable objections to a subcontractor's liability insurance policy are required to be given to the District and/or the Contractor in writing and shall be delivered in person, by certified/registered mail, or by other delivery service to:

For the District:

Director of Categorical Programs
Madera Unified School District
1902 Howard Road
Madera, CA 93637

For the Contractor:

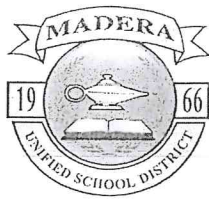
Francisco Gutierrez/Project Manager

Name Title

2550 Corporate Place C108
Address

Monterey Park, Ca. 91754
City/State/Zip Code

The effective date of the notice shall be the date shown on return receipt received by addressee, or if delivered by hand, the date received by addressee or addressee's agent. All other notices shall be given in the manner determined by the party giving notice, or as specified in a specific section of this Master Contract.



Board of Trustees:

Ricardo Arredondo, President; Maria Velarde-Garcia, Clerk
Lynn Cogdill, Trustee; Robert E. Garibay, Trustee
Jose Rodriguez, Trustee; Ray G. Seibert, Trustee
Michael Salvador, Trustee
Superintendent:
Edward Gonzalez

2. Independent Contractor Status

This Contractor Contract is by and between two independent agents and is not intended to, and shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture, or association. The Contractor understands and agrees that it is not an employee for state tax, federal tax or any other purpose, and is not entitled to the rights or benefits afforded to the District's employees. Any additional personnel performing the services under this Contractor Contract on behalf of the Contractor shall also not be employees of the District, and shall at all times be under the Contractor's exclusive direction and control. The Contractor shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of services under this Contractor Contract and as required by law. The Contractor shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3. Termination

a. This Contractor Contract may be terminated by the District or the Contractor at any time. The Contractor's exercise of its right to terminate this Contractor Contract shall not alleviate its responsibilities to complete any existing ISAs. To terminate this Contractor Contract, either party shall give ten (10) calendar days written notice as provided herein prior to the date of the termination. Upon termination without default of the Contractor, the District shall pay, without duplication, for all services satisfactorily performed to date of termination. In consideration of this payment, the Contractor waives all rights to any further payment of damage. Upon termination, the Contractor shall turn over to the District, all student records in its possession generated as a result of services rendered under this Contractor Contract, possessed by the Contractor or under its control at the time of termination.

b. An ISA may be terminated by the District, the Parent, or the Contractor with ten (10) days written notice. The ISA may be terminated by the District without advance notice if the Contractor fails to meet student goals and timetables, as outlined in the Individualized Learning Plan (pursuant to Section III(3) of this Agreement.) An ISA shall also terminate if the Eligible Student ceases to be enrolled in the District. Upon termination under this paragraph, final payment from the District will be calculated based upon a pro-rata calculation of total services agreed upon in the ISA for which the District is responsible for payment, divided by that portion of services actually rendered.

c. This Contractor Contract may be terminated by the District or the Contractor for the following reasons:

1. Marketing to ineligible students, parents and or communities.

4. Indemnification

The Contractor shall defend, hold harmless, and indemnify the District, its governing board, officers, administrators, agents, employees, independent contractors, subcontractors, consultants, and other representatives from and against any and all liabilities, claims, demands, causes of action, costs, losses, damages or expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner to the extent arising out of or incident to any intentional, willful misconduct, negligent acts, errors or omissions of the Contractor, its officials, officers, employees, subcontractors, consultants, agents or other representatives, including, without limitation, the payment of all consequential damages and reasonable attorneys fees, expert witness fees and other



related costs and expenses of defense, that arises out of or in connection with the Contractor's performance of this Agreement.

This indemnity shall survive the termination of this Contractor Contract and/or final payment hereunder, and is in addition to any other rights or remedies that the Contractor or the District may have under law and/or this Contractor Contract.

5. Insurance

During the entire term of this agreement, the Contractor shall keep in effect a policy or policies of liability insurance, including coverage of owned and non-owned vehicles used in relation to the performance of service(s) by the Contractor of at least one million dollars (\$1,000,000) for each person and one million dollars (\$1,000,000) for all accidents or occurrences for all damages arising out of death, bodily injury, sickness or disease from any one accident or occurrence, and one million dollars (\$1,000,000) for all damages and liability arising out of injury to or destruction of property for each accident or occurrence. Not later than the effective date of this contract, the Contractor shall provide the District with satisfactory evidence of insurance, naming the District as additional certificate holder, including a provision for a twenty (20) calendar day written notice to the District before cancellation or material change, evidencing the above-specific coverage. The Contractor shall at its own cost and expense procure and maintain insurance under the Worker's Compensation Law of California, if applicable. The District reserves the right to revise the requirements of this provision at any time. If the District determines that additional insurance coverage is necessary, the District will reopen negotiations with the Contractor to modify the terms of this Agreement.

6. Change of Residence

The Contractor shall notify Parents in writing of the Parents' obligation to notify the Contractor of a change in their child's residence. The Contractor shall notify the District in writing of an Eligible Student's and/or Parent's change of residence within three (3) school days after the Contractor becomes aware of said change.

If the Eligible Student's new residence is located within an area outside of the District's service boundaries and the Contractor fails to follow the procedures specified in this provision, the District shall not be responsible for the costs of services delivered after the Student's change of residence if the Contractor had knowledge of the Student's change of residence.

The Contractor shall notify the District immediately when the Contractor becomes aware of an emergency change of placement (e.g., hospitalization, juvenile hall, etc.).

7. Facilities, Supplies, and Equipment

The Contractor shall be solely responsible for the provision of all appropriate supplies, equipment, and facilities for an Eligible Student as required in his/her ISA. A Contractor who desires to use District facilities must make a separate application for use of facilities through the District's use of facilities procedures and fee.

8. Renewal

Neither the Contractor nor the District is required to renew this Master Contract in subsequent years.



9. Entire Contract/Binding on Successors and Assignees

This Master Contract and any exhibits or attachments hereto constitute the entire Master Contract between the District and the Contractor, and supersedes any prior or contemporaneous understanding or agreement with respect to the services contemplated. This Contractor Contract binds the successors and assignees of the Contractor.

10. Severability Clause

If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement shall be severable and remain in effect.

11. Authorized Representative

The persons signing this Master Contract certify they are the authorized representatives of the respective parties, and are authorized to sign this document.

III. EDUCATIONAL PROGRAM

1. Service/Program Monitoring

The Contractor shall allow periodic monitoring of each Eligible Student's instructional program by the District. The Contractor shall be invited to participate in the review of the Eligible Student's progress by the District. Representatives of the District shall have reasonable access to observe the Eligible Student at work, to observe the instructional settings, to interview the Contractor, and to review the Eligible Student's progress, service logs, and related documentation. The District representatives will normally provide notice prior to monitoring visits, but the District reserves the right to make unannounced monitoring visits. The District representatives making site visits shall initially contact the Contractor's site administrative office and provide appropriate identification and proof of District employment.

2. Pupil Records

The Contractor will not disclose to the public the identity of any student eligible for or receiving Supplemental Educational Services pursuant to this Contractor Contract without the written permission of the Eligible Student's parents.

The Contractor agrees to keep a current listing of names and positions of employees who have access to confidential records. All pupil records of Eligible Students receiving services pursuant to this Master Contract shall be kept in a secure location preventing access by unauthorized individuals. The Contractor will maintain an access log delineating date, time, agency, and identity of the individual for any authorized person accessing pupil records who is not in the direct employ of the Contractor. Subcontractors shall not be considered in the direct employ of the Contractor for the purposes of accessing pupil records. Nevertheless, pursuant to Education Code 49076(b)(6), the Contractor may provide subcontractors access to the Eligible Student's records when the subcontractor provides services within the Contractor's educational institution and has a legitimate interest in the information contained in the Eligible Student's records. The Contractor also agrees to comply with the Parental right to request records and the Parental right to inspect an Eligible Student's file as defined in the federal law under the Family Educational Rights and Privacy Act of 1974 ("FERPA") and California Educational Code § 49000 et seq. and § 56000 et seq.



3. Individual Learning Plan

Before hourly services begin, An Individual Learning Plan ("ILP") with specific measurable achievement goals and timetables will be developed with respect to each Eligible Student for whom the Contractor is to provide Supplemental Educational Services, in consultation with the Contractor, the District and the Eligible Student's Parents. The ILP shall become a part of this Master Contract and shall be set forth in Exhibit "B." The District's approval of the ILP is required prior to any request for hourly payments. In the event of disagreement regarding a proposed ILP, the District will schedule an ILP meeting. The Contractor is responsible for attending required ILP meetings. The District will attempt to schedule the ILP meetings at a time and place that is mutually convenient to parents, the Contractor's staff, and the District's staff. Failure to meet the goals and timetables set forth in the ILP is grounds for terminating the Contractor's ISA for a particular student, as described in section I(1).

A mutually agreeable alternative to in-person meetings will be established with online Contractors.

4. Progress Reports

Progress reports relating to goals and objectives in an Eligible Student's ILP and other data required for review shall be sent by the Contractor to the District and to Parents on a monthly basis. Provide parents of children receiving supplemental educational services information on the progress of the children in increasing achievement, in a format and, to the extent practicable, a language that such parents can understand. Contractor shall provide to parents, each student's home school, and the District written progress reports. (Section 1116(e)(3)(A) Upon request, an updated report shall be provided if there is no current progress report as needed whenever an Eligible Student is scheduled for a Student Study Team (SST) meeting, Parent conference, IEP meeting, or when the Eligible Student's enrollment is terminated.

5. Forwarding of Records

The Contractor agrees, in the event of a school or agency closure, to forward the Eligible Student's pupil records within seven (5) days to the District. These shall include, but not be limited to, current transcripts, ILPs, and reports.

6. Health and Safety

The Contractor shall require that all regular and substitute employees, subcontractors, volunteers, and other individuals who may come into contact with a pupil on school grounds, except those whose functions do not necessitate frequent or prolonged contact with pupils (California Health & Safety Code §§ 121525 & 121545), provide verification of having been tested for tuberculosis and cleared to work with minors, as evidenced by a state licensed medical doctor's signature. The Contractor shall keep a copy of said information in the employee or volunteer file and also provide the District with a copy prior to beginning tutoring services.

The Contractor agrees to notify all regular and substitute employees, subcontractors, volunteers, and other individuals who may come into contact with a pupil on school grounds, except those whose functions do not necessitate frequent or prolonged contact with pupils, about universal health care precautions regarding infection control measures related to blood or bodily fluids when providing medical treatment or assistance to



a pupil. The Contractor further agrees to provide annual training regarding universal health care precautions and to post required notices in areas designated in the California Health and Safety Code.

7. Accident and/or Incident Reports

The Contractor agrees to submit a written accident report to the District by the following school day of an accident or incident when an Eligible Student has suffered an injury, injured another individual, or has been involved in an activity requiring notification of law enforcement or emergency personnel. Said incident/injury report shall be filed with the Eligible Student's Principal.

8. Supplies/Equipment

The Contractor shall be solely responsible for the provision of all appropriate supplies and equipment. The Contractor shall refrain from using school system equipment such as computers, copy machines, VCR's and DVD players.

IV. PERSONNEL

1. Conflict of Interest

The Contractor agrees to furnish the District (upon request) a valid copy of the most recently adopted partnership agreements or bylaws of the corporation and also a complete and accurate list of the Governing Board of Directors (or Trustees or Partners) and a timely update of said information as changes in such governance occur. The Contractor shall avoid any actual or potential conflict of interest on behalf of itself or its employees providing services hereunder, including, but not limited to employment with the District.

2. Fingerprint Clearance

The Contractor shall require each applicant for employment, and any subcontractor or volunteer in a position requiring contact with minor pupils to submit fingerprints consistent with California Education Code §§ 33192, 44237. The Contractor shall comply with the requirements of Education Code § 45125.1 including, but not limited to: obtaining California Department of Justice ("CDOJ") clearance for the Contractor's employees; prohibiting its employees from coming in contact with pupils until CDOJ clearance is ascertained; and certifying in writing and proving such certification to the District that none of its employees who may come in contact with pupils have been convicted of or pleaded nolo contendere to a felony, unless that individual's employment is authorized under the California Education Code and has been approved by the Madera Unified School District Officer or designee. Nor will any person be employed who has been convicted of or entered a plea of nolo contendere to charges of any sex offense as defined in Education Code § 44011, or to a felony that would disqualify that person from employment pursuant to Education Code § 44237.

The Contractor shall supply the District with a list of names of those employees and/or subcontractors who are cleared to work with students of the District. Contractor shall be required to maintain a current list of employees name and supply the District with the list of employees as they are hired or released from working for the Contractor.



Board of Trustees:

Ricardo Arredondo, President; Maria Velarde-Garcia, Clerk
Lynn Cogdill, Trustee; Robert E. Garibay, Trustee
Jose Rodriguez, Trustee; Ray G. Seibert, Trustee
Michael Salvador, Trustee
Superintendent:
Edward Gonzalez

3. Mandated Reporting

The Contractor assures the District that all staff members, including volunteers, have been informed of their obligations under the Child Abuse and Neglect Reporting Act § 11164 et seq., and dependent adult reporting obligations under California law, including but not limited to California Penal Code § 11166. The Contractor agrees to provide annual training to all employees regarding mandated reporting of child abuse, missing children, and dependent adults. The Contractor shall maintain a signed statement by all personnel required to sign such a statement under the Child Abuse and Neglect Reporting Act as set forth in California Penal Code § 11166.5, to the effect that he or she has knowledge of the provisions of California Penal Code § 11166 (reporting duty and time) and will comply with those provisions.

When filing a suspected child abuse report under the child abuse reporting laws, the Contractor shall include in the report the name, telephone number and address of the District. When the Contractor is aware of an allegation of staff abuse of a pupil, the Contractor shall conduct an appropriate investigation and take other action, if appropriate, based on the particular facts known to the Contractor at the time. The Contractor shall adopt internal procedures regarding reporting obligations as authorized in California Penal Code § 11166 (g) (1).

If an employee of the Contractor or subcontractor who has a reporting obligation under applicable California law, observes or has knowledge of an incident that reasonably appears to be physical abuse, abandonment, abduction, isolation, financial abuse or neglect of an elder or dependent adult; or if an elder or dependent adult credibly reports that he or she has experienced behavior including an act or omission constituting physical abuse, abandonment, abduction, isolation, financial abuse, or neglect, or reasonably suspects that abuse, the Contractor shall submit the required report to the appropriate government or law enforcement agency.

The Contractor shall submit immediately by facsimile and mail, within twenty-four (24) hours, an Accident/Incident Report to the District when it becomes aware of circumstances including, but not limited to, allegations of molestation, child abuse, and/or missing children under the Contractor's supervision.

4. Sexual Harassment

The Contractor shall have a sexual harassment policy that clearly describes the kinds of conduct that constitutes sexual harassment, and that is prohibited by the Contractor's policy, as well as federal and state law. The policy should include procedures to make complaints without fear of retaliation, and for prompt and objective investigations of all sexual harassment complaints. The Contractor further agrees to provide annual training to all employees regarding the laws concerning sexual harassment and related procedures (see Accident/Incident Report section III(7)).



Board of Trustees:
 Ricardo Arredondo, President; Maria Velarde-Garcia, Clerk
 Lynn Cogdill, Trustee; Robert E. Garibay, Trustee
 Jose Rodriguez, Trustee; Ray G. Seibert, Trustee
 Michael Salvador, Trustee
Superintendent:
 Edward Gonzalez

V. FINANCIAL SECTION

1. Rate Schedule

Supplemental Educational Services offered by the Contractor in accordance with the ILP and the charges for such service(s) during the term of this Master Contract shall be as follows:

<u>Supplemental Educational Services</u>	<u>Rate</u>	<u>Period (specify)</u>
(1) Small group instruction	\$50.00	per hour
(2) Individual tutoring	\$50.00	per hour
(3) Online instruction	\$	per hour
(4) Other, specify:	\$	per

2. Make-Up Sessions

The Contractor will only be paid for actual services rendered up to the amount specified in the ISA. The Contractor will not be paid when a student is absent. A make-up session may be scheduled to make up the lost time.

3. Monthly Invoices/Payment Demand

The Contractor shall submit written invoices on a monthly basis. The Contractor shall submit said invoice for payment for services rendered via U.S. mail, or in person, no later than the fifth (5) of each month of the end of the attendance accounting period in which said services are actually rendered, to Madera Unified School District, 1902 Howard Road, Madera, CA 93637. Proof of receipt may be established by return receipt requested through the mail, by proof of personal delivery, or any other reliable means. Tutoring time verification records showing services provided should be included on tutoring attendance form and monthly report should be included with the monthly invoice. Original attendance forms signed by the Contractor and Parent verifying tutoring hours for each month shall be completed by the service Contractor whose signature must appear on such forms and shall be included with the monthly invoice. Contractor must have all forms available for review, inspection, or audit by the District during the effective period of this Master Contract and for a period of five (5) years thereafter. The Contractor shall verify the accuracy of reported attendance which is the basis of services being billed for payment and shall inform service Contractors of their personal responsibility for the services being reported as rendered.

Upon approval of said payment demand, the District shall make payment in an amount equal to the number of creditable hours of attendance multiplied by the agreed upon hourly rate, as well as all related services at the agreed upon rates. The maximum amount that the District will pay for Supplemental Educational Services to any one student during the 2013-14 school year is \$ 905.17, which is the State/Federal reimbursement rate per student per year to the District. Payment shall be made within forty five (45) days of receipt by the District of invoices properly submitted and approved by the District. If no notice of withholding is provided to the Contractor within ten (10) business days of receipt of an invoice, the District shall not withhold payment.

The Contractor shall submit rebilling invoices, via U.S. mail, or in person, no later than fifteen (15) calendar days after the date deficiencies are corrected by the Contractor. If no notice of withholding is provided to the



Contractor within ten (10) business days of receipt of a rebilled invoice, the District shall not withhold payment.

4. Right to Withhold

The District has the right to withhold payment to the Contractor, when the District has reliable evidence described in writing to the Contractor at the time the notice of withholding is submitted that:

- a. The Contractor has not performed a service identified in the invoice;
- b. The Contractor has failed to verify the accuracy of reported attendance;
- c. The Contractor has not provided the appropriate monthly report and or attendance forms signed by Contractor and Parent verifying tutoring hours monthly;
- d. The Contractor has failed to submit the invoice in a timely manner;
- e. The Contractor has neglected, failed, or refused to furnish information or to cooperate with the inspection, review or audit of its program, work, or records;
- f. Services to Eligible Students are being administered by personnel who are not appropriately credentialed, licensed, or otherwise qualified;
- g. Services to ineligible students who are not attending an eligible school to receive Supplemental Educational Services;
- h. The Contractor was overpaid by the District as determined by inspection, review, and/or audit of its program, work, and/or records;
- i. The Contractor has failed to provide to the District all documents concerning one or more District pupils receiving Supplemental Educational Services from Contractor within fifteen (15) days after the termination of this Master Contract; or;
- j. The Contractor fails to notify the District of a change of pupil's residence to a residence outside of the District's attendance areas, within three (3) school days of when the Contractor becomes aware of said change.

If the District determines that cause exists to withhold payment to the Contractor, the District shall within ten (10) business days of this determination provide to the Contractor written notice that the District is withholding payment to the Contractor. Such notice shall specify the basis for the District withholding payment and the amount to be withheld. Within thirty (30) days from the date of receipt of such notice, the Contractor shall take all necessary and appropriate action to correct the deficiencies that form the basis for the District withholding payment. Upon receipt of the Contractor's written request showing good cause, the District shall extend the Contractor's time to respond by an additional thirty (30) days.



Board of Trustees:

Ricardo Arredondo, President; Maria Velarde-Garcia, Clerk
Lynn Cogdill, Trustee; Robert E. Garibay, Trustee
Jose Rodriguez, Trustee; Ray G. Seibert, Trustee
Michael Salvador, Trustee
Superintendent:
Edward Gonzalez

5. Inspection and Audit of Financial Records

Upon a request by the District that includes the reason for the request of records, and except as otherwise provided by law, the Contractor shall provide the District, a state agency, a federal agency, and/or an independent agency/firm contracted by the District, access to the following records within ten business (10) days, except as otherwise provided by state and federal law: registers and roll books of teachers; daily service logs and notes or other documents used to record the provision of related services; staff lists specifying credentials held, business licenses held, documents evidencing other qualifications, dates of hire, and dates of termination; staff time sheets; non-paid volunteer sign-in sheets; verification of staff training, school calendars; liability and workers compensation insurance policies; CDE supplemental services approval; marketing materials; by-laws; lists of current board of directors/trustees, if incorporated; statements of income and expenses; general journals; cash receipts and disbursement books; general ledgers and supporting documents; federal/state payroll quarterly reports; bank statements and cancelled checks. The Contractor may request from the District an extension of time to comply with any records request, which shall not be unreasonably withheld. The Contractor shall comply with any requests resulting from an inspection, review, or audit by the District, a state agency, a federal agency, and/or independent agency/firm in a reasonable and timely manner. The Contractor shall maintain cost data to verify the annual operating budget for providing services to the District; which shall be made available for the relevant Master Contract period being audited. Fiscal records shall be maintained by the Contractor for five (5) years after their origination and shall be available for audit.

6. Audit Exceptions

The Contractor agrees to accept responsibility for receiving, replying to, and/or complying with any audit exceptions related to its educational program and identified by auditors hired by the District or by appropriate state or federal audit agencies occurring because of the Contractor's performance of this Master Contract.

If an inspection, review, or audit by the District, the Contractor, a state agency, a federal agency, and/or an independent agency/firm determines that the Contractor or the District owes the other party monies as a result of over billing, under payment, or failure to perform, in whole or in part, any of its obligations under this Master Contract, the party owed money shall provide to the other party written notice demanding payment and specifying the basis or bases for such demand. In the event that the party from whom payment is demanded disputes that any payment is owed, the matter shall be resolved in accordance with the Dispute Resolution section in section I(6) of this Master Contract.

MADERA UNIFIED SCHOOL DISTRICT
1902 Howard Road, Madera, California 93637
(559) 675-4500
FAX: (559) 675-1186
www.madera.k12.ca.us



Board of Trustees:
Ricardo Arredondo, President; Maria Velarde-Garcia, Clerk
Lynn Cogdill, Trustee; Robert E. Garibay, Trustee
Jose Rodriguez, Trustee; Ray G. Seibert, Trustee
Michael Salvador, Trustee
Superintendent:
Edward Gonzalez

The parties hereto have executed this Master Contract by and through their duly authorized agents or representatives, as evidenced by the following signatures:

CONTRACTOR

#1 Academia de Servicio de Tutoria

Name of Contractor (print)

Francisco Gutierrez

Authorized contracting name (print)

Project Manager

Authorized representative's Title

[Signature]
Signature

8/14/13

Date

DISTRICT

Madera Unified School District

Authorized representative's name (print)

Authorized representative's Title

Signature

Date



Policy Number:

Date Entered: 08/13/2013

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/13/2013

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	JOANNE LINDSEY INSURANCE SERVICES 26893 BOUQUET CANYON ROAD, SUITE C197 National Producer Code 2713487 SANTA CLARITA, CA 91350	CONTACT NAME: PHONE (A/C, No, Ext): (800) 244-9202 E-MAIL: lindseyinsbrkr@socal.rr.com FAX (A/C, No): (661) 297-1434 ADDRESS: lindseyinsbrkr@socal.rr.com
	INSURER(S) AFFORDING COVERAGE INSURER A: PHILADELPHIA INDEMNITY INSURANCE COMPANY INSURER C: PHILADELPHIA INDEMNITY INSURANCE COMPANY INSURER D: INSURER E: INSURER F:	
INSURED	Syntelesys Educational Services Inc. DBA: Academic Tutoring Services, #1 Academic De Servicio De Tutor Educando con Tablet 2550 CORPORATE PLACE, STE. C108 MONTEREY PARK, CA 91754	NAIC # 16535 16535

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	<input checked="" type="checkbox"/>		PHPK907527	9/1/2013	9/1/2014	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COM/OP AGG \$3,000,000
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	<input checked="" type="checkbox"/>		PHPK907527	9/1/2013	9/1/2014	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED <input checked="" type="checkbox"/> RETENTION \$10,000	<input checked="" type="checkbox"/>		PHUB398725	9/1/2013	9/1/2014	EACH OCCURRENCE \$2,000,000 AGGREGATE \$2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> Y <input type="checkbox"/> N	N/A	WC04250587	9/1/2013	9/1/2014	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Professional	<input checked="" type="checkbox"/>		PHPK907527	9/1/2013	9/1/2014	\$1,000,000 \$3,000,000
A	Abuse & Molestation	<input checked="" type="checkbox"/>		PHPK907527	9/1/2013	9/1/2014	\$1,000,000 \$1,000,000
A	Crime Bond	<input checked="" type="checkbox"/>		PHPK907527	9/1/2013	9/1/2014	\$500,000 \$5,000.00 DED

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER IS NAMED AS AN ADDITIONAL INSURED. (SEE ENDORSEMENT ATTACHED)

30 DAY NOTICE OF CANCELLATION APPLIES.

CERTIFICATE HOLDER

CANCELLATION

MADERA UNIFIED SCHOOL DISTRICT
1902 HOWARD ROAD
MADERA, CA 93637

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2010 ACORD CORPORATION. All rights reserved.

ACORD 25 (2010/05)

The ACORD name and logo are registered marks of ACORD

Produced using Forms Boss Plus software. www.FormsBoss.com | Impressive Publishing 800-208-1977

Policy Number: PHPK907527

General Liability
SYNTELESYS EDUCATIONAL SERVICES, INC., ACADEMIC TUTORING
SERVICE, #1 ACADEMIA DE SERVICIO DE TUTUORIA, EDUCANDO CON
TABLETAS

THIS ENDORSEMENT CHANGES THE POLICY, PLEASE READ IT CAREFULLY

ADDITIONAL INSURED—OWNERS, LESSEES OR CONTRACTORS
(WITH OPTIONAL COVERAGE PROVISIONS)

THIS ENDORSEMENT MODIFIES INSURANCE PROVIDED UNDER THE FOLLOWING:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

NAME OF PERSON OR ORGANIZATION:

MADERA UNIFIED SCHOOL DISTRICT
1902 HOWARD ROAD
MADERA, CA. 93637


(If no entry appears above, information require to complete this endorsement will be shown in the
Declarations as applicable to this endorsement)

Who is insured (Section II) is amended to included as an insured the person or organization shown in the
schedule, but only to the extent the additional insured is held liable for the Named Insured's negligent acts
or omissions arising from occurrence directly caused by and while in the course of the Named Insured's
ongoing operations performed for that additional insured.

Optional Coverage Provisions applicable to the above. The selected option(s) is designated by a mark in
the box on the left of the option.

- OPTION A. The insurance provided by the endorsement shall be primary, but only in the event of the Named
Insured's sole negligence.
- OPTION B. The insurance provided by this endorsement shall be primary and noncontributory, but only in the
the event of the Named Insured's sole negligence.
- X- OPTION C. The insurance provided by this endorsement is amended to include any person or organization that
the named Insured has agreed and/or is required by contract to name as an additional insured, per
schedule on file with Company.

Additional Premium \$ Incl. _____



8/14/2013
Authorized Representative Date
JoAnne Lindsey

Includes copyrighted material of Insurance Services Offices, Inc., with its permission
Copyright, Insurance Services, Office, Inc. 1998
GLS-210a (4-99)



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request approval to enter into agreement with the University of California, Merced (UC Merced) to conduct data analysis and transcript evaluation services at the request of Madera Unified School District starting on Sept. 11, 2013 through June 30, 2014.

Responsible Staff: **Dr. Anthony Monreal, Deputy Superintendent**
Alma De Luna, Director of English Learners

Agenda Placement: Consent

Background/ rationale:

- University of California Merced is requesting permission to gain access to student data from our two comprehensive high schools for the purpose of providing data analysis and transcript evaluation services. The data analysis and transcript evaluation services will assess student completion of the University of California and the California State University "a-g" requirements for all students.

Financial impact:

- None

Superintendent's recommendation:

- The Superintendent recommends approval of agreement between the University of California, Merced (UC Merced) and Madera Unified School District.

Supporting documents attached:

- Transcript Evaluation Service Application and Memorandum of Understanding.

Transcript Evaluation Service

Helping Students Prepare For College

Transcript Evaluation Service
Application
School District

Thank you for your interest in the Transcript Evaluation Service.

The Transcript Evaluation Service (TES) is a statewide initiative of the University of California to improve student academic achievement in college preparatory courses. TES serves all students in grades 9-12, not just those preparing for college, by integrating academic preparation with financial preparedness and empowering students and families in their efforts to access all forms of postsecondary education.

Using state-of-the-art technology, TES makes available to schools a unique set of data that can be used to support education with curriculum planning and serves as a basis for academic counseling. A specialized curriculum and training program helps TES users design interventions that prepare students for postsecondary education and to receive financial assistance to attend.

Additional information about TES is available on the website: **www.transcriptevaluationservice.com**.

HOW TO SUBMIT THE APPLICATION

**University of California Office of the President
Transcript Evaluation Service
Student Affairs
1111 Franklin Street, 9th Floor
Oakland, CA 94607-5200
510.987.9491
510.987.9522 (Fax)**

DIRECTIONS FOR COMPLETING APPLICATION**Section A: District Information**

Please provide all requested district contact information.

Section B: District Technical Information

Please provide contact information for a technical staff person who will serve as the TES data contact. Also in this section please indicate what data system is currently being used in your district/schools. Participating schools must have electronic transcript capability and should have a staff member familiar with submitting transcripts to the University of California Eligibility in the Local Context program (ELC).

Section C: School Information

Please provide all requested information for the participating school(s) within your district. Please attach additional lists if necessary.

Memorandum of Understanding

The MOU is located in the back of this application packet. It includes two parts: the MOU and a list of authorized users. The MOU authorizes the University of California, under the California Education Code, to relinquish the evaluated transcripts and TES reports to those school officials designated on the list of authorized users. For the purpose of TES, academic preparation program representatives from UC, CSU, community college and private/independent colleges and universities may be designated by your school officials and may use TES data and reports to advise students and families and to provide educator professional development. TES data and reports may not be used by higher education program representatives to recruit students to their institutions. An MOU is required before TES can obtain, evaluate, or release the evaluated transcripts to you.

TES Application - District Information

University of California Office of the President

Department of Student Affairs

1111 Franklin Street, 9th Floor

Oakland, CA 94607-5200

Fax (510) 987-9522

www.transcriptevaluation.service.com

Section A: District Information

School District:			
District Address:			
City:	County:	State:	Zip:
Administrative Contact:		Title:	
Contact Phone:	Fax:	E-Mail:	
Secondary Administrative Contact:		Title:	
Contact Phone:	Fax:	E-Mail:	

Section B: District Technical Information

What data system is currently used in this district? Type:		Version # if applicable:
Technical Contact:		Title:
Contact Phone:	Fax:	E-Mail:
Have you submitted electronic transcripts for the University's ELC program?		Yes___ No___
Are you planning to convert to a different/new system in the near future?		Yes___ No___
If yes, please indicate timeframe and system:		
Please provide any additional technical information here.		
How many high schools are in this district?		

TES Application

University of California Office of the President
Department of Student Affairs
1111 Franklin Street, 9th Floor
Oakland, CA 94607-5200
Fax (510) 987-9522
www.transcriptevaluation.service.com

Section C: School Information

High School:			
School District:			
School Address:			
City:	County:	State:	Zip:
What data system is currently used in this school? Indicate if different than system listed under "District Technical Information." Type: _____ Version # if applicable: _____			
Contact Phone:	Fax:	E-Mail:	
High School:			
School District:			
School Address:			
City:	County:	State:	Zip:
What data system is currently used in this school? Indicate if different than system listed under "District Technical Information." Type: _____ Version # if applicable: _____			
Contact Phone:	Fax:	E-Mail:	
High School:			
School District:			
School Address:			
City:	County:	State:	Zip:
What data system is currently used in this school? Indicate if different than system listed under "District Technical Information." Type: _____ Version # if applicable: _____			
Contact Phone:	Fax:	E-Mail:	
High School:			
School District:			
School Address:			
City:	County:	State:	Zip:
What data system is currently used in this school? Indicate if different than system listed under "District Technical Information." Type: _____ Version # if applicable: _____			
Contact Phone:	Fax:	E-Mail:	

Statement of Understanding and Commitment

I understand that all school, district and academic preparation program staff who receive access to TES data must receive training in procedures for protecting confidential records from inadvertent or unauthorized release.

By submitting this application, I agree to provide release time for educators in my school/district to attend TES orientations and training sessions and to participate in the assessment and evaluation of the service.

I agree to use TES data and reports only in a manner consistent with the intent of the service.

I understand that TES data and reports will not be released to me or others in my organization until a completed and signed Memorandum of Understanding and List of Authorized Users have been received by the University of California.

Name (Print)

Date

Signature

Title

Phone

E-mail address

Memorandum of Understanding and List of Authorized Users

The following Memorandum of Understanding (MOU) and List of Authorized Users are required for your application to be considered.

The MOU authorizes the University of California, under the California Education Code, to relinquish the evaluated transcripts and TES reports to those district and school officials (including academic program representatives working with your students) designated on the List of Authorized Users.*

*If you find, after you have submitted the initial List of Authorized Users, that you would like to add additional names, simply send another list. Lists may be downloaded from the TES website:
www.transcriptevaluation.service.com.*

* For the purpose of using TES reports to advise students, program representatives from UC, CSU, community colleges and private/independent colleges and universities may be designated as school officials and may use TES data and reports to advise students and families and to provide educator professional development. TES data and reports may not be used by higher education program representatives to recruit students to their institutions.

PART 1 - MOU

MEMORANDUM OF UNDERSTANDING BETWEEN _____SCHOOL DISTRICT AND THE UNIVERSITY OF CALIFORNIA OFFICE OF THE PRESIDENT (UCOP) REGARDING CONFIDENTIALITY OF AND ACCESS TO PUPIL RECORDS

THIS MEMORANDUM OF UNDERSTANDING is made and entered into this _____ day of _____, 20____, by and between the University of California Office of the President, hereinafter referred to as UCOP, and _____ School District, hereinafter referred to as DISTRICT.

WHEREAS, the UCOP is able to assess student completion of the University of California and the California State University 'a-g' subject admission requirements as part of its Transcript Evaluation Service using electronic transcripts of the student's academic records including individually identifiable information; and

WHEREAS, it is in the mutual interest and benefit of the parties that comprehensive research regarding the 'a-g' subject completion of the students within DISTRICT be assessed and provided to DISTRICT; and

WHEREAS, it is in the mutual interest and benefit of the parties that comprehensive research regarding the UC and CSU eligibility rate for the DISTRICT be assessed and provided to DISTRICT; and

WHEREAS, the parties acknowledge that student transcript data will be submitted to the UCOP for the above purposes by authorized representatives of DISTRICT for this purpose; and

WHEREAS, school officials have a legitimate educational interest in accessing these data in accordance with California Education Code Section 49076(a)(1).

WHEREAS, release by school districts of student assessment data is legally authorized under California Education Code Section 49076(b)(5):

49076. (b) School districts may release information from pupil records to the following:

(5) Organizations conducting studies for, or on behalf of, educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, and improving instruction, if the studies are conducted in a manner that will not permit the personal identification of students or their parents by persons other than representatives of the organizations and the information will be destroyed when no longer needed for the purpose for which it is obtained.

Memorandum of Understanding Part 1

Between _____ School and UCOP

Page 2 of 2

THEREFORE, UCOP and DISTRICT agree as follows:

1. DISTRICT, or schools within DISTRICT, shall provide electronic records of transcript data to the UCOP for the purposes of assessing 'a-g' completion of students.
2. For purposes of California Education Code Section 49076(b)(5), the UCOP shall be considered an organization "conducting studies for, or on behalf of," the DISTRICT, and the information shall be released and used only "for the purpose of developing, validating, or administering predictive tests, administering student aid programs, and improving instruction."
3. UCOP hereby agrees that, as required by Education Code Section 49076(b)(5), its studies are "conducted in a manner that will not permit the personal identification of students or their parents by persons other than" UCOP employees and agents. Any personally identifiable student assessment information will be treated by UCOP as highly confidential, and the information will be destroyed when no longer needed for the purpose for which it is obtained.
4. This MEMORANDUM OF UNDERSTANDING shall be in effect as of the date first written above, and shall remain in effect until terminated in writing by either party. However, the obligations of confidentiality set forth herein will continue beyond termination.

IN WITNESS WHEREOF, the parties have executed this MEMORANDUM OF UNDERSTANDING on the date first written above.

Name of School District

Signature of Authorized Representative

Printed Name of Authorized Representative

Title

Phone

Date

University of California Office of the President

Signature of Authorized Representative

Authorized Representative

Title

(510) 987 - 9491

Phone

Date

PART 2 - List of Authorized Users

In accordance with California Educational Code Section 49076(a)(1), teachers, counselors, administrators, academic preparation and educational partnership program officials listed below are granted access to TES reports for the purpose of advising students and supporting staff professional development.

List of school officials to be provided access to Transcript Evaluation Service student data for _____ School.
(Name of School)

Name	Title	Phone #	E-mail Address	Aware of TES? Yes/No

Please attach additional list if necessary.

Signature of Authorized Representative

Date: _____

Printed Name of Authorized Representative

PART 2 - List of Authorized Users

In accordance with California Educational Code Section 49076(a)(1), teachers, counselors, administrators, academic preparation and educational partnership program officials listed below are granted access to TES reports for the purpose of advising students and supporting staff professional development.

List of school officials to be provided access to Transcript Evaluation Service student data for _____ School.
(Name of School)

Name	Title	Phone #	E-mail Address	Aware of TES? Yes/No

Please attach additional list if necessary.

Signature of Authorized Representative

Date: _____

Printed Name of Authorized Representative

PART 2 - List of Authorized Users

In accordance with California Educational Code Section 49076(a)(1), teachers, counselors, administrators, academic preparation and educational partnership program officials listed below are granted access to TES reports for the purpose of advising students and supporting staff professional development.

List of school officials to be provided access to Transcript Evaluation Service student data for _____ School.
(Name of School)

Name	Title	Phone #	E-mail Address	Aware of TES? Yes/No

Please attach additional list if necessary.

Signature of Authorized Representative

Date: _____

Printed Name of Authorized Representative

PART 2 - List of Authorized Users

In accordance with California Educational Code Section 49076(a)(1), teachers, counselors, administrators, academic preparation and educational partnership program officials listed below are granted access to TES reports for the purpose of advising students and supporting staff professional development.

List of school officials to be provided access to Transcript Evaluation Service student data for _____ School.
(Name of School)

Name	Title	Phone #	E-mail Address	Aware of TES? Yes/No

Please attach additional list if necessary.

Signature of Authorized Representative

Date: _____

Printed Name of Authorized Representative



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request approval to enter into agreement with The Regents of the University of California to provide incoming 12th graders with a UC Merced Summer Writing Academy on June 1, 2014 through June 30, 2014.

Responsible Staff: **Dr. Anthony Monreal, Deputy Superintendent**
Alma De Luna, Director of English Learners

Agenda Placement: Consent

Background/ rationale:

- The UC Merced Summer Writing Academy will prepare incoming 12th grade students for the University of California writing component and writing techniques for personal presentation.

Financial impact:

- \$1,500 Madera South High School categorical funds

Superintendent's recommendation:

- The Superintendent recommends approval of agreement between The Regents of the University of California, Madera Unified School District and Madera South High School.

Supporting documents attached:

- Contract agreement

AGREEMENT

THIS AGREEMENT is entered into between the **MADERA SOUTH HIGH SCHOOL** (hereinafter called "SCHOOL") and The Regents of the University of California, a California public corporation, on behalf of its Merced campus (hereinafter called "UNIVERSITY").

ACCORDINGLY, IT IS AGREED:

1. **TERM:** This Agreement shall become effective as of June 1, 2014 and shall expire on June 30, 2014.

2. **PURPOSE:**

UNIVERSITY, through the UC SCHOLARS EARLY ACADEMIC OUTREACH Program, is Partnering with MADERA SOUTH HIGH SCHOOL to implement regionally a series of academic enrichment activities focusing on the UC Personal Statement. These activities will take place during the course of two (2) weeks and will target incoming 12th graders.

UNIVERSITY will discuss and develop successful instructional methodologies that will prepare students for the University of California writing component and writing techniques for personal presentation.

3. **UNIVERSITY WILL PROVIDE:**

UNIVERSITY will provide the following services at the MADERA SOUTH HIGH SCHOOL and will introduce all aspects of the UC Merced Summer Writing Academy, including the implementation of curriculum in the classroom and program debriefing sessions. UNIVERSITY will ensure staff will:

- * Identify a Summer Writing Academy Instructor from the High School;
- * Provide a six hour Professional Development Seminar for the Summer Writing Academy Instructors;
- * Coordinate integral aspects of the activities;
- * Plan and implement course curriculum as noted above;
- * Provide a day campus visit to UC Merced;
- * Provide a full written report and any new curriculum;
- * Plan and implement GLOW curriculum;
- * Provide a lottery of scholarships for eligible student participants; and
- * Provide a list of all student participants.

UNIVERSITY will cover all other program expenses pertaining to the Summer Writing Academy, except for those provided by SCHOOL, as described in Section 4 below.

4. **SCHOOL WILL PROVIDE:**

SCHOOL will arrange and provide the Summer Writing Academy Instructor with a stipend.

SCHOOL shall pay directly to the UC Summer Writing Academy Instructor a stipend for services not to exceed the sum fee of \$1,500.00.

5. **COMPLIANCE WITH LAW:** UNIVERSITY shall provide services in accordance with applicable Federal, State and Local laws, regulations and directives. With respect to wages and hours, state and federal income tax, unemployment insurance, Social Security, disability insurance, workers' compensation insurance, and discrimination in employment.

6. **RECORDS AND AUDIT:** UNIVERSITY shall maintain complete and accurate records with respect to the services rendered and the costs incurred under this Agreement.
7. **COPYRIGHT:** The UNIVERSITY shall own, solely and exclusively, the copyright and all copyright rights to any written or otherwise copyrightable material delivered under this agreement.
8. **INDEMNIFICATION:** SCHOOL shall defend, indemnify, and hold UNIVERSITY, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of SCHOOL, its officers, employees or agents.

UNIVERSITY shall defend, indemnify, and hold SCHOOL, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages, are caused by or result from the negligent or intentional acts or omissions of UNIVERSITY, its officers, employees or agents.
9. **AMENDMENTS:** This agreement may be amended by mutual agreement in writing by the parties.
10. **TERMINATION:** Either party may terminate this Agreement without cause by giving thirty (30) calendar day advance written notice to the other party.
11. **NOTIFICATION:** Any written notification required hereunder shall be personally served or mailed by certified mail, return requested, to following:

For UNIVERSITY:

Orquidea Largo, Director
UC Merced Center for Educational Partnerships
550 East Shaw Avenue, Suite 105
Fresno, California 93710

Elizabeth Capehart, Contracts and Real Estate Manager
University of California, Merced
5200 North Lake Road
Merced, California 95343

For SCHOOL:

Sandon Schwartz
Principal
Madera South High School
705 West Pecan Avenue
Madera, California 93637

ENTIRE AGREEMENT

This Agreement contains the entire agreement and understanding between the parties and supersedes all prior written or oral agreements with respect to the subject matter herein. Any modification to this Agreement must be made in writing and signed by the SCHOOL and UNIVERSITY.

APPLICABLE LAW

This Agreement shall be governed by the laws of the State of California.

THE PARTIES, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

MADERA SOUTH HIGH SCHOOL

**THE REGENTS OF THE UNIVERSITY OF
CALIFORNIA**

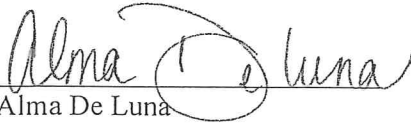
Signature: _____

Anthony Monreal
Deputy Superintendent
Madera Unified School District
1902 Howard Road
Madera, California, 93637

Signature: _____

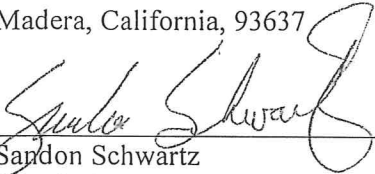
Elizabeth Capehart
Contracts & Real Estate Manager
University of California Merced
5200 North Lake Road
Merced, California 95343

Signature: _____


Alma De Luna

Director of English Learners
Madera Unified School District
1902 Howard Road
Madera, California, 93637

Signature: _____


Sardon Schwartz

Principal
Madera South High School
705 West Pecan Avenue
Madera, California, 93637



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request approval to apply for the Target Field Trip Grant for various Elementary School Sites for the 2013/2014 school year.

Responsible Staff: **Dr. Anthony A. Monreal, Deputy Superintendent**
Elizabeth Runyon, Chief Academic Officer

Agenda Placement: Consent

Background/ rationale:

The Target Field Trip Grants program is managed and administered by Scholarship America. Scholarship America will evaluate applications and awards grants based on the following criteria:

- Applicant's description of the field trip and its objectives
- Benefits to the students, including overall student learning experience, relevance to curriculum and number of students who may benefit from the grant
- Proposed use of funds
- Trip to be taken between January 1, 2014 and the end of the 2013-2014 academic year

Financial impact:

- \$700 Potential Grant Funding per grant applicant

Superintendent's recommendation:

- The Superintendent recommends that the board approve the request to apply for the Target Field Trip Grant.

Supporting documents attached:

- Target Field Trip Grant Information



Welcome Emily Townsend
Not Emily Townsend? [Log out](#)

Target Field Trip Grants

Think Outside the Classroom


[Overview](#)
[My Application](#)
[Rules + Eligibility](#)
[FAQs](#)

Rules + Eligibility

Who Is Eligible For a Grant?

Education professionals who are at least 18 years old and employed by an accredited K-12 public, private or charter school in the United States that maintains a 501(c)(3) or 509(a)(1) tax-exempt status are eligible to apply. Educators, teachers, principals, paraprofessionals or classified staff of these institutions must be willing to plan and execute a field trip that will provide a demonstrable learning experience for students.

Who Is Not Eligible?

- ☐ Parents
- ☐ Volunteers
- ☐ Childcare centers
- ☐ After-school programs
- ☐ Pre-K groups
- ☐ Any other individuals who do not meet the eligibility criteria listed above

How Are Grant Recipients Selected?

The Target Field Trip Grants program is managed and administered entirely by Scholarship America. Scholarship America will evaluate applications and award grants based on the following criteria:

- ☐ Applicant's description of the field trip and its objectives

Apply Now

Register now to apply for a Field Trip Grant.

[Get Started Here](#)

Already Registered?

Sign in to complete or review your current Field Trip Grant application.

[Sign In](#)

- ❑ Benefits to the students, including overall student learning experience, relevance to curriculum and number of students who may benefit from the grant
- ❑ Proposed use of funds
- ❑ Trip to be taken between January 1, 2014 and the end of the 2013-2014 academic year (May/June 2014)

If selected to receive a Target Field Trip Grant, the applicant must provide verification, by the school superintendent, principal or immediate supervisor of the proposed trip and other information listed in the application.

Application Deadline

Applications must be submitted online via this website to Scholarship America between August 1, 2013 at 12:01 a.m. CT and October 1, 2013 at 11:59 p.m. CT. No emailed or hard copy paper applications will be accepted. SPONSOR (Target and Scholarship America) is not responsible for late, misdirected or incomplete applications or applications not received by Scholarship America. All applicant submissions become property of the SPONSOR and will not be returned. By submitting an application, applicants agree to provide other information and documentation as may be reasonably requested by judges or SPONSOR.

Applications will be judged by Scholarship America, whose decisions will be final in all respects. In the event of a tie, the applications will be re-judged based on the criteria.

Recipient Notification/Claiming Grants

All applicants will be notified by e-mail by December 15, 2013. Potential recipients will also be notified by U.S. Mail at their home address and must follow instructions to verify their application information and sign a publicity release form.

Grant checks are made payable to recipient's school. In the event a recipient does not implement the field trip by the end of the 2013-2014 school year, the grant will be forfeited and funds returned to the SPONSOR. Any tax liability is the responsibility of the school.

Additional Terms

No purchase necessary. Void where prohibited. Applicants must be 18 years of age or older. By participating, entrants agree: a) to the Rules and decisions of Scholarship America and Target, which shall be final in all respects; b) where legal, to the use of their names and/or likeness for advertising, promotional and publicity purposes without written consent or compensation; and c) to release, discharge and hold harmless Target Community Fund, Target Corporation and Scholarship America, Inc. from damages or claims arising out of their participation in the Field Trip Grants program or use of the grant.

All rights, title and interest, including copyrights of information submitted as part of the application, belong to Target. Target reserves the right to edit, adjust, modify, abridge, condense, publish, and/or excerpt application information.

SPONSOR is not responsible for electronic transmission errors resulting in omission, interruption, deletion, defect, delay in operations or transmission, or for technical, network, telephone equipment, electronic, computer, hardware or software malfunctions of any kind or failure to receive entry information by SPONSOR.

Grant Restrictions

No substitutions or transfers permitted. Recipients may receive a grant only once in a given school year. Grants are to be used to cover field trip costs and fees. In the event the costs and fees are less than the grant amount, the balance of the grant may be utilized for other education costs such as materials, books and resources related to the curriculum. Grants may not be used to supplant expenditures that are the normal responsibility of the school district (e.g. substitute teacher salaries). SPONSOR reserves the right to interpret these rules and to make decisions concerning the grant, its acceptance and use, in situations not covered by these rules.

[Back to Top](#)

Here's How to Get Involved

This program is open to any educators, teachers, principals or classified staff who wish to plan a field trip for their students.

[Apply Now](#)

[Frequently Asked Questions](#)



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request Approval of Career Technical Education Advisory Committee Members

Responsible Staff: **Dr. Anthony Monreal, Deputy Superintendent**
Robert Chavez, Chief Academic Officer

Agenda Placement: Consent

Background/rationale:

- The Carl Perkins Grant requires the district to involve parents, students, academic and career technical education teachers, faculty, administrators, career guidance and academic counselors, representatives of business and industry, labor organizations, representatives of special populations, and other interested individuals in the development, implementation, and evaluation of CTE programs.
- The governing board of each school district participating in a career technical education program shall appoint a career technical education advisory committee to develop recommendations on the program and to provide liaison between the district and potential employers. The committee shall consist of one or more representatives of the general public knowledgeable about the disadvantaged, students, teachers, business, industry, school administration, and the field office of the Employment Development Department.

Financial impact:

- None

Superintendent's recommendation:

- The Superintendent recommends Board approval as a compliance to the Carl D. Perkins Career and Technical Education Improvement Act of 2006 for Madera Unified School District for the 2013-14 school year.

Supporting documents attached:

- Federal Program Monitoring Report
- Proposed CTE Advisory Committee Member List

MONITORING INSTRUMENT ITEM REPORT

Madera Unified - 20652430000000

Career Technical Education 2013–14

I. INVOLVEMENT

I-CTE 01: Advisory Committee

LEA Status	In Progress
Comments by LEA	
Compliance Indicators	<p>I-CTE1. Each LEA receiving Perkins IV funds must involve parents, students, academic and career technical education teachers, faculty, administrators, career guidance and academic counselors, representatives of tech prep consortia (if applicable), representatives of business and industry, labor organizations, representatives of special populations, and other interested individuals in the development, implementation, and evaluation of CTE programs. (20 U.S.C. § 2354 (b)(5).)</p> <p>1.1. The governing board of each school district participating in a career technical education program shall appoint a career technical education advisory committee to develop recommendations on the program and to provide liaison between the district and potential employers. The committee shall consist of one or more representatives of the general public knowledgeable about the disadvantaged, students, teachers, business, industry, school administration, and the field office of the Employment Development Department (EDD). (EC § 8070.)</p> <p>1.2 Each CTE program assisted with Section 131 or 132 funds must have extensive business and industry involvement, as evidenced by not less than one annual business and industry advisory committee meeting and planned business and industry involvement in program activities as described in the Guidelines for the 2008-2012 Local Plan for Career Technical Education and instructions for the annual application for funds. (20008-2012 CA CTE State Plan, Ch. 5 (2).)</p>
Associated Documents	
Required and Suggested Documents	<p>CTE Advisory Committee minutes and sign-in sheets from previous two years [r] CTE Board minutes indicating appointment of Advisory Committee members [r] CTE dissemination of Advisory Committee minutes to general public [s] CTE letter of invitation to Advisory Committee participants [s] CTE list of Advisory Committee members with name, position, business, and CTE industry sector represented [r]</p>
Legal References	

II. GOVERNANCE AND ADMINISTRATION

II-CTE 02: Funding Applications

LEA Status	In Progress
Comments by LEA	
Compliance Indicators	<p>II-CTE 2. The LEA must maintain and retain for five years in district files copies of approved applications and claims for reimbursement for allocated federal vocational education funds. (34 CFR §§ 76.731, 80.42.)</p>
Associated Documents	
Required and Suggested Documents	<p>CTE on-site verification of district files retained for a minimum of 5 years [r]</p>
Legal References	

Career Technical Education Advisory Committee Members

District Business Advisor: Mike Westley

District Board of Trustees: Ricardo Arredondo

Ray Seibert

Jose Rodriguez

School Administrators: Sheryl Sisil

Kristi Castillo

Madera County Workforce

Investment Corporation: Tracie Scott-Contreras

Elaine Craig

Employment Development

Department: Lucy Bumanglag or other designated representative

Teachers and Students: Career Technical Education Teachers and students participating

In designated Industry Pathways

Business Advisors: A minimum of one advisory per Industry Pathway identified in Perkins Grant.



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Issuance of Expulsion/Readmission Orders

Responsible Staff: Dr. Anthony Monreal, Deputy Superintendent
Dr. J. Galen Wright, Interim Director of Student Services

Agenda Placement: Consent

Background/rationale:

The Governing Board is requested to adopt the findings, conclusions and recommendations related to the possible expulsion or readmission of pupils as these are presented to the board in one or more of the following forms of documentation:

- Reports(s) of Administrative hearing Panel(s)
- Expulsion Status Review Report(s) by the Superintendent's Designee
- Stipulated Expulsion Agreement(s)

The Governing Board is also requested to issue orders consistent with the above referenced findings, conclusions and recommendations related to the possible expulsion or readmission of pupils in the cases of the following students, herein identified by their district-assigned identification numbers: 17190, 20293, 5173, 4897, 502452, B-2013/14, 16527, 14833, 203207, 17278, 402817, 15882, 17815, and 15511.

Financial impact: None.

Superintendent's recommendation:

The Superintendent recommends adoption of the findings, conclusions and recommendations made by staff.

Supporting documents attached:

Confidential information regarding each student is provided to the Board under separate cover.



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request renewal and approval of the Operating Agreement between Ezequiel Tafoya Alvarado Academy (ETAA) Charter School and the Madera Unified School District for July 1, 2013 through June 30, 2018.

Responsible Staff: **Dr. Anthony Monreal, Deputy Superintendent**

Agenda Placement: Consent

Background/rationale:

- The purpose of this agreement is to outline the parties' agreements governing their respective fiscal and administrative responsibilities from July 1, 2013 through June 30, 2018.

Financial impact:

- None

Superintendent's recommendation:

- The Superintendent recommends the Board approve the renewal of the Operating Agreement between Ezequiel Tafoya Alvarado Academy (ETAA) Charter School and the Madera Unified School District for July 1, 2013 through June 30, 2018.

Supporting documents attached:

- Operating Agreement

OPERATING AGREEMENT FOR 2013-2018 BETWEEN THE MADERA UNIFIED SCHOOL DISTRICT AND THE EZEQUIEL TAFOYA ALVARADO ACADEMY CHARTER SCHOOL

This agreement is executed between the Governing Board of Madera Unified School District (District) and the Board of Directors of the Ezequiel Tafoya Alvarado Academy (ETAA).

RECITALS:

1. The Madera Unified School District is a Unified School District existing under the laws of the State of California.
2. The Ezequiel Tafoya Alvarado Academy is a community based, non-profit, public benefit corporation. This organization presented the charter application for Ezequiel Tafoya Alvarado Academy to the District. The Charter School application was approved by the Board of Education on May of 2003 with a provision that ETAA would commence on July 1, 2004. The Charter Petition was from July 1, 2004 to June 30, 2008. The charter was renewed a third time and Board approved by the MUSD Board of Trustees on December 11, 2012. This renewal is effective from July 1, 2013 through June 30, 2018.
3. The purpose of this agreement is to outline the parties' agreements governing their respective fiscal and administrative responsibilities.
4. ETAA will commence its first day of operation in the 2013-2018 school years in accordance with the provisions of its approved charter. ETAA will operate a school program for the number of days and minutes required by applicable law and regulations.
5. Notwithstanding the original grade span of the approved charter, beginning in 2013, ETAA may offer instruction to grades K-8.
6. The District and ETAA agree that all of the following conditions will be met not later than 90 days prior to the commencement of instruction:
 - A. Evidence of nonprofit benefit corporation status will be presented to the District.
 - B. A lease agreement, consistent with that described in the approved charter for the school facility, will be presented to the District.
 - C. A Charter School academic calendar, hours of attendance along with the total minutes of instruction for grades K, 1-3, and 4-8 will be approved by the ETAA Board of Directors and presented to the District.
 - D. ETAA will present to the District approved Conflict of Interest policies that conform with applicable law.
 - E. Any agreement for services to be purchased from the District by ETAA, e.g., payroll, food services, etc. will be agreed upon and appended to this Operating Agreement.

AGREEMENTS:

1. **Term.**

This agreement will be operative for the 2013-2018 school years. Renewal for succeeding years is subject to approval of the Operating Agreement by the respective Boards.

2. **Amendments.**

Appropriate representatives of the District and ETAA will meet as necessary to implement this agreement and to make necessary written modifications. Any modification of this agreement must be in writing and executed by duly authorized representatives of both parties to be effective.

3. **ETAA Account at the Madera County Office of Education.**

Block Grant funding, any additional categorical program funding, lottery funds, etc. under the supervision of the Madera County Office of Education will be deposited for direct transfer into ETAA's account with Wells Fargo.

4. **Average Daily Attendance and Enrollment Reporting.**

A. In the absence of an agreement for the District to provide such services, ETAA will be responsible for its daily attendance accounting. Reporting by the Charter School of average daily attendance shall be made directly to the Madera County Office of Education by the Charter School, according to the Office of Education procedures. The ETAA will also be responsible for preparation and transmission to the County Office of Education the Period 1, Period 2, and the Annual Attendance Reports. Copies of said reports shall be provided to the District upon submission.

B. In addition, ETAA shall submit to the District annually a report of enrollments showing each student's demographic information, including home address. This report shall be compiled and submitted no later than October 31st, of each school year.

5. **Reserve Levels**

Consistent with CCR, Title 5 Section 15443, ETAA is expected to maintain prudent reserves at least equivalent to those required of a school district of similar size:

School ADA	Expected Reserve
0 - 300	greater of 5% or \$50,000
301 - 1,000	greater of 4% or \$50,000
1,001 – 30,000	3%

MUSD may request additional information, as necessary, to evaluate the fiscal condition of the School.

6. **Audits-Fiscal and Employment.**

A. **Annual Fiscal Audit.** ETAA shall contract for an annual basic audit to be conducted separately, from the District's audit. The Charter School's audit shall be paid for from the Charter School's budget. The audit shall be conducted by a certified public accountant with experience in public school finance. The audit shall be in accordance with Generally Accepted Accounting Principles issued by the American Institute of Certified Public Accountants. The annual report shall be forwarded to the District upon completion. Audit exceptions and deficiencies shall be resolved to the satisfaction of the District. It shall also be the responsibilities of ETAA to submit the annual audit to the State Department of Education no later than December 15th of each school year.

B. **Annual Employment Audit.** ETAA shall provide the District with the following documents by October 31st of each school year.

1. List of all employees verifying fingerprints, physicals if appropriate, and TB clearance.
2. List of certified employees verifying credentials and expiration dates of credentials.
3. Master schedule showing teaching assignment.

7. **Fiscal Oversight.** ETAA will use EdTec to monitor all fiscal operations of the program, including budget development and oversight. The Charter School will forward to the District the following reports by the designated dates:

- A. The first Interim Report (through 10/31) shall be due by December 15;
- B. The Second Interim Report (through 1/31) shall be due March 15;
- C. The Preliminary Budget for the following school year shall be due July 1.

8. **Special Education Services and Funding Provisions.**

The following provisions shall govern the application of special education services to ETAA students:

A. **Retention of Special Education Funds by District:**

The parties agree that, pursuant to the division of responsibilities set forth in this Agreement, the School has elected the status of "any other public school in the District" for the purpose of special education services and funding, and the District has agreed to provide special education services for the School, consistent with the services it provides at its public schools. Consistent with this division of responsibility, the District shall retain all state and federal special education funding allocated for Charter School students through the SELPA.

B. School Contribution to Encroachment:

Additionally, the Charter School shall owe the District a pro-rata share of the District's unfunded special education costs ("encroachment"). At the end of each fiscal year, the District shall calculate the Charter School's pro-rata share of the District-wide encroachment for that year as calculated by the total unfunded special education costs of the District (including those costs attributable to the Charter School) divided by the total number of District ADA (including Charter School students) and multiplied by the total number of Charter School ADA. Charter School ADA shall include all students, regardless of home district. Adjustments will be made to include, on a pro-rated basis, students who enroll after the student-enrollment calculation is made, or for students who leave during the academic year. This amount shall be calculated at the end of the fiscal year and paid within 30 days of presentation of the invoice by the District.

The District shall be responsible for all costs related to the service of Charter School students in the same manner, as it is responsible for the cost of serving other students of the District.

The District shall provide the Charter School with the documentation as to the calculation of the Charter School's share of encroachment and allow the Charter School an opportunity to provide input and respond to the calculation. Any disputes over the calculation of the encroachment share shall be resolved through the dispute resolution procedures provided in the charter.

Special education funds for Special Education staff and services provided at the local school site level by the School with the agreement of the District shall be allocated to the School by the District on an annual basis.

9. Insurance and Risk Management.

ETAA shall procure, at its own expense, a policy of comprehensive liability insurance and property damage coverage. The insuring limits, at a minimum shall be not less than Fifteen Million Dollars (\$15,000,000) for any one person injured or killed and not less than Fifteen Million Dollars (\$15,000,000) for the injury or death of more than one person. ETAA shall also procure a policy for worker's compensation coverage, at its own expense. The District shall be named as an additional insured under all insurances carried by ETAA. NB: ETAA, currently has coverage up to \$20,000,000 and intends to maintain this coverage.

ETAA shall establish and supervise a risk management program. Report of the risk management program operation shall be provided at the request of the District.

10. Contracted Services. At the discretion of the District, ETAA may procure operating services from the District at the prices to be determined by the District. Such services may include Purchasing, Data Processing, Accounting, Food

Services, Duplicating or other similar services the District provides to its own schools.

11. **Compensation to the District.** ETAA agrees to remit to the District 1% of its annual State General Purpose Entitlements and Categorical Block Grant revenue according to California Education Code 47613a-f for monitoring and supervision responsibilities. This fee shall be billed and paid annually. District invoices shall not be required to contain itemized documentation of staff time spent on charter school issues.
12. **Evaluation of educational program.** ETAA shall furnish to the District an annual written report and evaluation of its educational program in accordance with the Charter petition and the Education Code. The annual report shall include an evaluation of the fulfillment of the Charter purposes and goals. The annual report shall be due to the District in September of each year for the previous academic year so that the results of the STAR tests may be included.
13. **Conformance to Charter.** The Board of Directors of the ETAA shall be responsible for operating the Charter School in conformance with the provisions of its charter and this operating agreement.

14. **Legal Relationship**

- A. The parties recognize that ETAA and the District are separate legal Entities. In respect to its operations under this agreement, ETAA shall, to the fullest extent permitted by law, hold harmless, indemnify, and defend the District, its officers, directors and employees from and against any and all claims, demands, actions, suits, losses, liability expenses and costs arising out of injury to any person, including death or damage to any property caused by connected with, or attributed to the willful misconduct, negligent acts errors or omissions of ETAA or its officers, employees, agents or consultants under this Agreement, excepting only those claims, demands, actions, suits, losses, liability expenses and costs caused by the sole negligence of the District, its officers, directors or employees.
- B. The parties recognize that ETAA and the District are separate legal Entities. In respect to its operations under this agreement, the District shall, to the fullest extent permitted by law, hold harmless, indemnify, and defend ETAA, its officers, directors and employees from and against any and all claims, demands, actions, suits losses, liability expenses and costs arising out of injury to any person, including death or damage to any property caused by, connected with, or attributed to the willful misconduct, negligent acts, errors or omissions of the District or its officers, employees, agents or consultants under this Agreement, excepting only those

claims, demands, actions suits, loses, liability expenses and costs caused by the sole negligence of ETAA, its officers, directors or employees.

- C. Should ETAA retain the legal services of a law firm or organization that also is retained by the District; ETAA agrees that, in the event legal disputes arise between the parties, ETAA will retain legal representation by a separate firm or organization.

15. Employment Standards

- A. Accordance with Education Code 47605 (f) – The procedures that the school will follow to ensure the health and safety of pupils and staff shall include the requirement that each employee of the school furnish the school with a criminal record summary as described in Education Code section 44237.
- B. In accordance with Education Code 47605 (1) – Teachers in charter schools shall be required to hold a Commission on Teacher Credentialing certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold. Those documents shall be maintained on file at the Charter School and shall be subject to periodic inspection by the District.

16. General Reporting Requirements.

In addition to providing the reports specified in this agreement, the Charter School agrees to provide any further reports that may be required by the District to comply with statutory obligations.

MADERA UNIFIED SCHOOL DISTRICT:

Superintendent

Dated:_____

EZEQUIEL TAFOYA ALVARADO ACADEMY
BOARD OF DIRECTORS:

Board Secretary

Dated:_____



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Approval of June 30, 2013 Student Body Statement of Club Trust Accounts

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: Consent

Background/ rationale:

Income and expenditures for the Student Body Statement of Club Trust Accounts for Madera High School, Madera South High School, Eastin Arcola High School, Thomas Jefferson Middle School, Martin Luther King Jr. Middle School, and Jack Desmond Middle School for June 1, 2013 through June 30, 2013.

The following information is being provided for each club:

- Beginning balance
- Income received
- Expenditures Posted
- Funds Transferred between Clubs
- Actual Ending Balance
- Encumbered (Reserved) Budget
- Ending Balance Net of Encumbrances

Financial impact:

None

Superintendent's recommendation:

Superintendent recommends approval of the June 30, 2013 Student Body Statement of Club Trust Accounts.

Supporting documents attached:

Account Analysis Report for June 1, 2013 through June 30, 2013 for:

- Madera High School
- Madera South High School
- Eastin Arcola High School
- Thomas Jefferson Middle School
- Martin Luther King Jr. Middle School
- Jack Desmond Middle School

ACCOUNT ANALYSIS REPORT - SUMMARY WITH ENCUMBRANCES

Date Range: 6/1/2013 through 6/30/2013

Account Range: 40-2010-00-00 through 90-1000-00-00

ACCOUNT # AND DESCRIPTION	BEGINNING BALANCE	INCOME	EXPENSE	TRANSFERS	ACTUAL BALANCE	ENCUMBERED AMOUNT	ENCUMBERED BALANCE
Other Accounts							
40-2201-20-00 CYBER HIGH	1,238.00	792.00	2,000.00		30.00		30.00
40-2204-40-00 MHS SCHOOL IDENTIFICATION	757.31				757.31		757.31
40-2205-50-00 BLACK STUDENT UNION	471.07		464.20		6.87		6.87
40-2206-50-00 BLUE CREW	410.39				410.39		410.39
40-2207-30-00 GYMNASTICS	70.21				70.21		70.21
40-2209-40-00 LINK CREW	26.65				26.65		26.65
40-2212-20-00 CLASS OF 2012	2,669.78		1,547.00		1,122.78		1,122.78
40-2213-20-00 CLASS OF 2013	6,164.38		3,981.84		2,182.54		2,182.54
40-2214-20-00 CLASS OF 2014	5,735.08		71.38		5,663.70		5,663.70
40-2215-20-00 CLASS OF 2015	250.78				250.78		250.78
40-2216-20-00 CLASS OF 2016	308.80				308.80		308.80
40-2221-50-00 KEY CLUB	491.25				491.25		491.25
40-2241-50-00 FCCLA GRANT	1,250.00				1,250.00		1,250.00
40-2249-50-00 M.A.Y.A. LEADERSHIP CONFERENCE	3,200.00			(500.00)	2,700.00		2,700.00
40-2301-50-00 ASIAN AMERICAN CLUB	285.79				285.79		285.79
40-2302-50-00 ACADEMIC EXPLORATION	472.58				472.58		472.58
40-2303-50-00 LITERARY MAGAZINE	921.90				921.90		921.90
40-2304-30-10 COYOTE WATER SPORTS-BOYS	380.87				380.87		380.87
40-2304-30-20 COYOTE WATER SPORTS-GIRLS	721.89				721.89		721.89
40-2305-60-00 BAND	611.67				611.67		611.67
40-2306-30-10 COYOTE TENNIS-BOYS	784.65				662.13		662.13
40-2308-30-10 BLOCK M - Boys & Girls	4,392.43		122.52		4,392.43		4,392.43
40-2309-50-00 BLUE & WHITE	0.00	980.00			0.00		0.00
40-2310-30-00 ATHLETIC SUPPLIES	6,056.99	1,042.80	1,756.50		5,343.29		5,343.29
40-2310-60-00 COLORGUARD	691.00				691.00		691.00
40-2311-50-00 MADERAN	3,187.85				3,187.85		3,187.85
40-2312-60-00 PIANO/GUITAR	367.83	10.00			377.83		377.83
40-2313-40-00 STUDENT GOVERNMENT GENERAL	19,317.16	1,444.75	2,046.88	11,374.80	30,089.83		30,089.83
40-2314-40-00 MHS ASB - TRANSFERS ONLY	986.14				986.14		986.14
40-2315-70-00 PEP & CHEER UNIFORMS	528.23		52.68		475.55		475.55
40-2317-50-00 INDOPAK	1,329.40				1,329.40		1,329.40
40-2318-50-00 C.S.F.	365.00	1,524.32	465.00	(291.16)	1,133.16		1,133.16
40-2319-60-00 CHOIR	1,379.53				1,379.53		1,379.53
40-2319-60-40 CHOIR-MUSICALS	723.00				723.00		723.00
40-2320-50-00 GLEE CLUB	1,640.92				1,640.92		1,640.92

Print Date: 07/02/2013

Print Time: 11:22:05AM

Page: 1

ACCOUNT ANALYSIS REPORT - SUMMARY WITH ENCUMBRANCES

Date Range: 6/1/2013 through 6/30/2013

Account Range: 40-2010-00-00 through 90-1000-00-00

ACCOUNT # AND DESCRIPTION	BEGINNING BALANCE	INCOME	EXPENSE	TRANSFERS	ACTUAL BALANCE	ENCUMBERED AMOUNT	ENCUMBERED BALANCE
40-2321-30-10 BASKETBALL-BOYS	28.70				28.70		28.70
40-2321-30-20 BASKETBALL-GIRLS	10.77				10.77		10.77
40-2323-30-00 CROSS COUNTRY-BOYS & GIRLS	2,309.73				2,309.73		2,309.73
40-2324-30-00 COYOTE FOOTBALL	796.66	34.75			831.41		831.41
40-2325-30-20 SOCCER-GIRLS	383.47				383.47		383.47
40-2327-30-00 COYOTE SOFTBALL	0.08				0.08		0.08
40-2330-50-00 MADERA HIGH BOWLING CLUB	934.11	267.05			1,201.16		1,201.16
40-2331-30-00 COYOTE TRACK	1,375.96	1,488.00			2,863.96		2,863.96
40-2332-30-10 VOLLEYBALL-BOYS	359.89				359.89		359.89
40-2332-30-20 VOLLEY-GIRLS	88.71				88.71		88.71
40-2334-30-00 GOLF	38.05				38.05		38.05
40-2335-30-00 WRESTLING	7.57	40.00			47.57		47.57
40-2337-50-00 FUTURE TEACHERS	2,057.10				2,057.10		2,057.10
40-2338-50-00 COYOTE DRAMA PRODUCTIONS	3,527.52		211.90		3,315.62		3,315.62
40-2339-40-00 EXECUTIVE COUNCIL	1,144.31				1,144.31		1,144.31
40-2340-50-00 FORENSICS	417.00				417.00		417.00
40-2341-50-00 F.B.L.A.	0.00	1,280.49	100.00	(888.16)	292.33		292.33
40-2342-50-00 INCLUSION	518.72				518.72		518.72
40-2343-50-00 FCCLA GENERAL ACTIVITIES	1,199.44				1,199.44		1,199.44
40-2345-30-00 P.E. UNIFORMS (GIRLS/BOYS)	1,268.65	40.00			1,308.65		1,308.65
40-2345-80-00 STUDENT STORE	11,784.15	157.75	3,149.55		8,792.35		8,792.35
40-2348-50-00 MEXICAN AMERICAN CLUB	1,723.21	39.82	194.70		1,568.33		1,568.33
40-2349-50-00 M.A.Y.A. CLUB	3,327.19	10.00		500.00	3,837.19		3,837.19
40-2350-50-00 GAY STRAIGHT ALLIANCE	0.00	472.89		(105.21)	367.68		367.68
40-2351-50-00 TEEN PARENT CLUB	22.98				22.98		22.98
40-2352-50-00 SCIENCE CLUB	3,327.23	120.00	97.95		3,349.28		3,349.28
40-2354-50-00 IMPACT CLUB	153.95				153.95		153.95
40-2356-50-00 BOOK CLUB	81.30				81.30		81.30
40-2358-50-00 SOBER GRADUATION	1,625.00	2,550.00	3,838.76		336.24		336.24
40-2359-50-00 V.I.C.A.	1,644.88		1,599.00		45.88		45.88
40-2360-50-00 V.I.C.A.-WOOD	4,914.38	400.00			5,314.38		5,314.38
40-2361-50-00 V.I.C.A.-METAL	1,306.80				1,306.80		1,306.80
40-2362-50-00 V.I.C.A. ARCHITECTURE	2.26				2.26		2.26
40-2363-50-00 V.I.C.A. AUTO SHOP	911.79	245.00			1,156.79		1,156.79
40-2365-50-00 CHESS CLUB	72.00				72.00		72.00
40-2366-50-00 SPECIAL ED/ R.S.P.	661.62				661.62		661.62

ACCOUNT ANALYSIS REPORT - SUMMARY WITH ENCUMBRANCES

Date Range: 6/1/2013 through 6/30/2013

Account Range: 40-2010-00-00 through 90-1000-00-00

ACCOUNT # AND DESCRIPTION	BEGINNING BALANCE	INCOME	EXPENSE	TRANSFERS	ACTUAL BALANCE	ENCUMBERED AMOUNT	ENCUMBERED BALANCE
40-2367-50-00 SCIENCE OLYMPIAD CLUB	46.85				46.85		46.85
40-2368-50-00 SPORTS MEDICINE CLUB	206.00				206.00		206.00
40-2369-50-00 HINTON'S HISTORIANS	46.80				46.80		46.80
40-2370-50-00 ART CLUB	2,679.51		1,753.28		926.23		926.23
40-2371-50-00 FASHION DESIGN CLUB	7,727.27	123.20	595.04		7,255.43		7,255.43
40-2376-50-00 MHS ROBOTICS	1,584.76				1,584.76		1,584.76
40-2377-50-00 FELLOWSHIP OF CHRISTIAN ATHLET	439.73	27.50	110.11		357.12		357.12
40-2385-50-00 OPPORTUNITY CLUB	33.00				33.00		33.00
40-2391-40-00 ACTIVITIES PASS DEPOSITS	999.46				999.46		999.46
40-2392-40-00 E T EXTRAVAGANZA	2,016.01	1,309.96	693.40		2,632.57		2,632.57
40-2646-70-00 PEP & CHEER WINTER FORMAL ONLY	53.34				53.34		53.34
40-5101-10-00 STUDENT GOVT SCHOLARSHIP	3,007.26		187.67		2,819.59		2,819.59
40-5102-10-00 ALBONICO SCHOLARSHIP	9,109.41	0.86		(9,110.27)	0.00		0.00
40-5103-10-00 E.L.L. SCHOLARSHIP	125.00				125.00		125.00
40-5104-10-00 FCCLA SCHOLARSHIP	295.88				295.88		295.88
40-5105-10-00 RAY POOL SCHOLARSHIP	5,000.00				5,000.00		5,000.00
40-5107-10-00 JACK DESMOND SCHOLARSHIP	120.00				120.00		120.00
40-5108-10-00 SCHOOL OF BUSINESS SCHOLARSHIP	500.00				500.00		500.00
40-5111-10-00 MICHAEL A WONG CLASS/1985 SCHL	1,000.00				1,000.00		1,000.00
40-5113-10-00 JON HINTON MEMORIAL SCHOLARSHIP	500.00				500.00		500.00
40-5114-10-00 KELLY ROBERTS MEMORIAL	120.00				120.00		120.00
40-5206-10-00 JOAN DAVIS MEMORIAL SCHOLARSHIP	1,425.00				1,425.00		1,425.00
40-5300-10-00 DAVE SCHOETTLE MEMORIAL SCHLR	1,040.00				1,040.00		1,040.00
40-5314-10-00 RODGER SCOTT MEMORIAL SCHLRSHIP	600.00				600.00		600.00
90-1000-00-00 DISTRICT CLEARING	0.00	5,695.00			5,695.00		5,695.00
Total Other Accounts	154,888.99	20,096.14	25,039.36	0.00	149,945.77	0.00	149,945.77

ACCOUNT ANALYSIS REPORT - SUMMARY WITH ENCUMBRANCES

Date Range: 6/1/2013 through 6/30/2013
 Account Range: 49-2010-00-00 through 49-5230-10-00

ACCOUNT # AND DESCRIPTION	BEGINNING BALANCE	INCOME	EXPENSE	TRANSFERS	ACTUAL BALANCE	ENCUMBERED AMOUNT	ENCUMBERED BALANCE
Other Accounts							
49-2206-50-00 KEY CLUB	507.00				507.00		507.00
49-2208-30-00 TABLE TENNIS	504.60	319.00			823.60		823.60
49-2213-20-00 CLASS OF 2013	761.60	1,480.00	1,116.04	135.26	1,260.82		1,260.82
49-2214-20-00 CLASS OF 2014	10,395.42	510.20		(35.00)	10,870.62		10,870.62
49-2215-20-00 CLASS OF 2015	1,470.61	1,457.90	298.40		2,630.11		2,630.11
49-2216-20-00 CLASS OF 2016	1,126.92	173.05			1,299.97		1,299.97
49-2242-50-00 F.F.A. ACTIVITIES	8,172.23	814.00	6,367.48		2,618.75		2,618.75
49-2243-50-00 F.F.A.-NATIONALS	2,139.49				2,139.49		2,139.49
49-2244-50-00 F.F.A. SMALL ENGINE EQUIPMENT	3,327.99	678.00	27.90		3,978.09		3,978.09
49-2245-50-00 F.F.A. PLANTS	3,359.16	612.00			3,971.16		3,971.16
49-2246-50-00 F.F.A. HORSE	569.60				569.60		569.60
49-2247-50-00 F.F.A. MATERIALS	3,946.20	1,200.00			5,146.20		5,146.20
49-2248-50-00 F.F.A. ORNAMENTAL HORTICULTURE	13,925.82	1,060.38	1,089.34	250.25	14,147.11		14,147.11
49-2249-50-00 F.F.A. COMPETITIONS	257.20				257.20		257.20
49-2250-50-00 FFA B.I.G.	264.84				264.84		264.84
49-2251-50-00 FFA WEST FRESNO/MADERA SECTION	7,147.51			(215.25)	6,932.26		6,932.26
49-2304-50-00 AWAKENING CLUB	507.08	291.89			798.97		798.97
49-2305-60-00 BAND	199.75				199.75		199.75
49-2306-50-00 BLACK STUDENT UNION	1,897.96				1,897.96		1,897.96
49-2308-30-10 BLOCK S BOYS	1,451.29	121.97			1,573.26		1,573.26
49-2308-30-20 BLOCK S GIRLS	543.87				543.87		543.87
49-2309-50-00 THE SPUR (YEARBOOK)	5,620.00	4,378.00	9,543.00		455.00		455.00
49-2310-60-00 COLORGUARD	861.16				861.16		861.16
49-2312-60-00 PIANO/GUITAR	1,264.00				1,264.00		1,264.00
49-2313-40-00 STUDENT GOVERNMENT GENERAL	11,982.53	14,539.42	20,517.50	87.00	6,091.45		6,091.45
49-2314-40-00 STDNT GOVNMNT PARKING PERMITS	1,670.60	16.00			1,686.60		1,686.60
49-2316-70-00 PEP & CHEER GENL FUND RAISER	52.91				52.91		52.91
49-2318-50-00 C.S.F.	2,213.12	402.00			2,615.12		2,615.12
49-2319-60-00 CHOIR	1,127.09	300.00	1,265.58		161.51		161.51
49-2320-30-00 STALLION BASEBALL	333.59				333.59		333.59
49-2320-50-00 FCA CLUB	3.89				3.89		3.89
49-2321-30-10 BASKETBALL-BOYS	111.06				111.06		111.06
49-2321-30-20 BASKETBALL-GIRLS	74.10				74.10		74.10
49-2325-30-20 SOCCER-GIRLS	305.83				305.83		305.83
49-2327-30-00 STALLION SOFTBALL	57.01				57.01		57.01

ACCOUNT ANALYSIS REPORT - SUMMARY WITH ENCUMBRANCES

Date Range: 6/1/2013 through 6/30/2013

Account Range: 49-2010-00-00 through 49-5230-10-00

ACCOUNT # AND DESCRIPTION	BEGINNING BALANCE	INCOME	EXPENSE	TRANSFERS	ACTUAL BALANCE	ENCUMBERED AMOUNT	ENCUMBERED BALANCE
49-2329-30-00 STALLION TENNIS	192.40				192.40		192.40
49-2330-50-00 YEARBOOK CLUB	2,141.01	3,098.00	2,353.53	(50.00)	2,825.48		2,825.48
49-2336-50-00 STALLION THEATRICAL COMPANY	21,859.66	250.00	1,023.39		21,086.27		21,086.27
49-2340-50-00 F.B.L.A.	884.17	694.00			1,578.17		1,578.17
49-2343-50-00 HERO	1,341.03		905.02		436.01		436.01
49-2344-30-00 STALLION P.E.(GIRLS/BOYS)	25,130.63	30.00	7,262.00		17,898.63		17,898.63
49-2347-50-00 SPANISH CLUB	560.96	60.00			620.96		620.96
49-2350-50-00 FRIDAY NITE LIVE	393.00		163.08		229.92		229.92
49-2352-50-00 SCIENCE CLUB	1,823.72	34.51			1,858.23		1,858.23
49-2355-50-00 MSHS VIDEO CLUB	486.71				486.71		486.71
49-2358-50-00 SOBER GRAD	1,485.26	1,180.00	1,500.00	14.74	1,180.00		1,180.00
49-2370-50-00 ART CLUB	1,709.98	234.81			1,944.79		1,944.79
49-2373-50-00 FASHION CLUB	3,335.33	953.00	1,372.04		2,916.29		2,916.29
49-2375-50-00 STALLION CLUB	951.93	20.00			971.93		971.93
49-2376-50-00 AVID-COLLEGE CLUB	1,357.90	120.00	165.29		1,312.61		1,312.61
49-2378-50-00 RAINBOW ALLIANCE	1,773.70				1,773.70		1,773.70
49-2380-50-00 BOWLING CLUB	305.67				305.67		305.67
49-2382-50-00 Indo Krew Club	792.45	40.00		(150.00)	682.45		682.45
49-2385-50-00 OPPORTUNITY CLUB	5,095.28			(27.00)	5,068.28		5,068.28
49-2387-50-00 ALFRED SOCIETY CLUB	62.10				62.10		62.10
49-2390-50-00 H.O.S.A	5,069.72	550.00			5,619.72		5,619.72
49-5210-10-00 AUDREY POOL SCHOLARSHIP	5,000.00				5,000.00		5,000.00
49-5225-10-00 F.F.A. MEMORIAL FUND	2,332.00				2,332.00		2,332.00
49-5230-10-00 MWONG CLASS OF 85 SCHLRSH	2,000.00				2,000.00		2,000.00
Total Other Accounts	174,237.64	35,618.13	54,969.59	0.00	154,886.18	0.00	154,886.18

ACCOUNT ANALYSIS REPORT - SUMMARY WITH ENCUMBRANCES

Date Range: 6/1/2013 through 6/30/2013

Account Range: 57-2010-00-00 through 57-2352-50-00

ACCOUNT # AND DESCRIPTION	BEGINNING BALANCE	INCOME	EXPENSE	TRANSFERS	ACTUAL BALANCE	ENCUMBERED AMOUNT	ENCUMBERED BALANCE
Other Accounts							
57-2313-40-00 STUDENT GOVERNMENT GENERAL	508.56	31.22			539.78		539.78
57-2340-50-00 LEADERSHIP	5,996.85	1,031.96	2,038.95	60.00	5,049.86		5,049.86
57-2350-50-00 CAL SAFE	6,273.11	765.94	1,929.98	(60.00)	5,049.07		5,049.07
57-2352-50-00 BIOLOGY CLUB	45.70	21.25			66.95		66.95
Total Other Accounts	12,824.22	1,850.37	3,968.93	0.00	10,705.66	0.00	10,705.66

ACCOUNT ANALYSIS REPORT - SUMMARY WITH ENCUMBRANCES

Date Range: 6/1/2013 through 6/30/2013

Account Range: 56-2010-00-00 through 56-5220-10-00

ACCOUNT # AND DESCRIPTION	BEGINNING BALANCE	INCOME	EXPENSE	TRANSFERS	ACTUAL BALANCE	ENCUMBERED AMOUNT	ENCUMBERED BALANCE
Other Accounts							
56-2304-50-00 MISSION 212	329.89				329.89		329.89
56-2309-50-00 YEARBOOK-CLASS	4,132.94	7,151.05	11,373.99	90.00	0.00		0.00
56-2313-40-00 STUDENT GOVERNMENT GENERAL	333.76	410.07	653.16	(90.00)	0.67		0.67
56-2318-50-00 C.J.S.F.	154.68				154.68		154.68
56-2336-50-00 DRAMA CLUB	248.33				248.33		248.33
56-2358-50-00 GIRLS INVOLVEMENT	109.29				109.29		109.29
56-2385-50-00 PEER HELPERS	1,802.85	247.00			2,049.85		2,049.85
56-5220-10-00 ANDERSON SCHOLARSHIP	780.50				780.50		780.50
Total Other Accounts	7,892.24	7,808.12	12,027.15	0.00	3,673.21	0.00	3,673.21

ACCOUNT ANALYSIS REPORT - SUMMARY WITH ENCUMBRANCES

Date Range: 6/1/2013 through 6/30/2013
 Account Range: 39-2010-00-00 through 39-2385-50-00

ACCOUNT # AND DESCRIPTION	BEGINNING BALANCE	INCOME	EXPENSE	TRANSFERS	ACTUAL BALANCE	ENCUMBERED AMOUNT	ENCUMBERED BALANCE
Other Accounts							
39-2310-30-00 ATHLETICS	3,814.01		1,474.47		2,339.54		2,339.54
39-2313-40-00 STUDENT COUNCIL	12,781.55	3,804.86	6,665.01		9,921.40		9,921.40
39-2318-50-00 CJSF	1,461.79	260.00	50.00		1,671.79		1,671.79
39-2330-50-00 YEARBOOK CLUB	887.99	3,025.00			3,912.99		3,912.99
39-2346-50-00 INT'L CLUB	135.32				135.32		135.32
39-2376-50-00 AVID	2,939.87				2,939.87		2,939.87
39-2385-50-00 PEER HELPERS	748.20				748.20		748.20
Total Other Accounts	22,768.73	7,089.86	8,189.48	0.00	21,669.11	0.00	21,669.11

ACCOUNT ANALYSIS REPORT - SUMMARY WITH ENCUMBRANCES

Date Range: 6/1/2013 through 6/30/2013
Account Range: 60-2010-00-00 through 60-2385-50-00

ACCOUNT # AND DESCRIPTION	BEGINNING BALANCE	INCOME	EXPENSE	TRANSFERS	ACTUAL BALANCE	ENCUMBERED AMOUNT	ENCUMBERED BALANCE
Other Accounts							
60-2302-50-00 PRINCIPAL'S INCENTIVE ACCOUNT	278.22				278.22		278.22
60-2305-60-00 BAND	120.00				120.00		120.00
60-2309-50-00 YEARBOOK	1,092.00	2,045.00	2,057.00	35.00	1,115.00		1,115.00
60-2313-40-00 ASB	580.29	10,352.54	2,621.17	79.34	8,391.00		8,391.00
60-2318-50-00 CJSF	80.00	23.00		(35.00)	68.00		68.00
60-2330-50-00 BLOCK D	7,438.80	289.40	2,084.16		5,644.04		5,644.04
60-2355-50-00 GAMERS	167.26				167.26		167.26
60-2358-50-00 GIRL INVOLVEMENT	505.39		321.15		184.24		184.24
60-2367-50-00 SCIENCE CLUB	28.90				28.90		28.90
60-2369-50-00 HISTORY CLUB	0.00	100.00		(79.34)	20.66		20.66
60-2376-50-00 AVID-COLLEGE CLUB	21.96				21.96		21.96
60-2385-50-00 PEER HELPERS	3,220.63		1,470.00		1,750.63		1,750.63
Total Other Accounts	13,533.45	12,809.94	8,553.48	0.00	17,789.91	0.00	17,789.91



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Approval of August 2013 Payroll Payment Order

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: Consent

Background/ rationale:

Payroll warrants are processed monthly and subsequently sent to the Board for ratification. The payroll warrants processed are within the current Board Approved budget allocations.

Financial impact:

Financial impact of payroll warrants processed from 08/1/2013 through 08/30/2013:

	CURRENT YR 8/6/2013	CURRENT YR 8/14/2013	CURRENT YR 8/30/2013
FOR ALL FUNDS:	\$54,453.51	\$10,473.25	\$10,809,592.20
CANCELLED WARRANTS:	\$0.00	\$0.00	\$0.00
TOTAL:	\$54,453.51	\$10,473.25	\$10,809,592.20
 GRAND TOTAL	 \$10,874,518.96		

Superintendent's recommendation:

Superintendent recommends approval of the Payroll Payment Order.

Supporting documents attached:

- Payment Orders for Checks Processed on:
 - 8/06/2013
 - 8/14/2013
 - 8/30/2013

**PAYROLL PAYMENT ORDER
TO THE
COUNTY SUPERINTENDENT OF SCHOOLS
AND
COUNTY AUDITOR OF MADERA COUNTY, CALIFORNIA**

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

CHECK DATE: 8/6/2013
BOARD DATE: 9/10/2013

PAYROLL PRELIST IN REQUEST: August 2013 Supplemental Run

TOTAL REQUESTS BY FUND FOR PAYMENT:

TOTALS BY FUNDS:

83500	01 GENERAL FUND	Gross - \$ 43,508.60	Ret H/W - \$ 147.59	PERS Red -	
		Fica - \$ 1,408.36	H/W -	W/C - \$ 792.71	
		Medi - \$ 630.87	PERS - \$ 1,129.39	Docks -	
		SUI - \$ 21.74	STRS - \$ 620.17	-	\$ 48,259.43
83510	11 ADULT ED	Gross - \$ 5,551.63	Ret H/W -	PERS Red -	
		Fica -	H/W -	W/C - \$ 101.16	
		Medi - \$ 80.50	PERS -	Docks -	
		SUI - \$ 2.78	STRS - \$ 458.01	-	\$ 6,194.08
83550	12 CHILD DEVELOPMENT	Gross -	Ret H/W -	PERS Red -	
		Fica -	H/W -	W/C -	
		Medi -	PERS -	Docks -	
		SUI -	STRS -	-	\$ -
83540	13 CAFETERIA	Gross -	Ret H/W -	PERS Red -	
		Fica -	H/W -	W/C -	
		Medi -	PERS -	Docks -	
		SUI -	STRS -	-	\$ -
83530	25 DEVELOPER FEES	Gross -	Ret H/W -	PERS Red -	
		Fica -	H/W -	W/C -	
		Medi -	PERS -	Docks -	
		SUI -	STRS -	-	\$ -
83730	35 SCHOOL FACILITIES	Gross -	Ret H/W -	PERS Red -	
		Fica -	H/W -	W/C -	
		Medi -	PERS -	Docks -	
		SUI -	STRS -	-	\$ -
GRAND TOTAL:					\$ 54,453.51

BY ORDER OF THE GOVERNING BOARD THE COUNTY SUPERINTENDENT OF SCHOOLS & THE AUDITOR OF MADERA COUNTY ARE HEREBY AUTHORIZED TO TRANSFER THE ABOVE LISTED FUNDS TO THE SCHOOLS WARRANT CHECKS TO THE CLAIMANTS OF SAID SCHOOL DISTRICT AS PER ATTACHED LISTING. PAYROLL REVOLVING FUND (E.C. 42546). THEY ARE FURTHER AUTHORIZED TO DRAW

APPROVED BY:

Teri Bradshaw
TERI BRADSHAW, DIRECTOR OF FISCAL SERVICES

DATE:

8-6-13

PAYMENT ORDER PREPARED BY:

THERESA BROWN
PAYROLL ACCOUNTING TECH V

*****FOR COUNTY SCHOOLS USE ONLY*****

AUDITED BY:

DATE:

Payroll Summary

08/06/2013

Employer Summary for Payroll Dated : 7/31/2013 7:30:00 AM

3:15 pm

EMPR	A	B	C	D	E	F	G	H	I	J	K	L	M	
	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks	
	Ret. Base		Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben								
	1,672,648.10	1,611,076.32	0.00	49,261.67	23,286.94	0.00	835.10	2,359.78	89,308.61	72,356.39	200.87	30,475.45	4,586.71	4
	4,242,431.16		0.00	0.00	48,328.81	0.00								5

SUI Wages : 1,669,748.10

Totals by type

\$ 1,672,648.10 Gross
 \$ 49,261.67 Fica
 \$ 23,286.94 Medi
 \$ 835.10 SUI
 \$ 48,328.81 Ret H/W
 \$ 2,359.78 H/W
 \$ 89,308.61 PERS
 \$ 72,356.39 STRS
 \$ 200.87 PERS Red
 \$ 30,475.45 W/C
 \$ (4,586.71) Docks
 \$ 1,984,475.01 Total

District Totals: MADERA UNIFIED

Number Of Employees: 1,528

\\Documentation\FCOE\PayrollSummary\Employer_v1_1.rpt

Rev. 1.1

Payroll Summary
 Employer Summary for Payroll Dated : 7/31/2013 7:30:00 AM

08/06/2013
3:15 pm

	A	B	C	D	E	F	G	H	I	J	K	L	M
EMPR	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben							
													4
													5

SUI Wages :

Fund Totals :

Number Of Employees: 1,104

\\Documentation\FCOE\PayrollSummary\Employer_v1_1.rpt

Rev. 1.1

Employer Summary for Payroll Dated : 7/31/2013 7:30:00 AM

EMPR	A	B	C	D	E	F	G	H	I	J	K	L	M	4	5
		Ext Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks	
		Ret. Base		Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben								
		1,515,633.13		0.00	44,104.53	21,867.96	0.00	786.17	2,359.78	79,960.99	71,145.29	200.87	28,692.48	4,318.01	
		4,083,849.54		0.00	0.00	45,665.64	0.00								

SUI Wages : 1,571,889.23

Payroll Summary

Employer Summary for Payroll Dated : 7/31/2013 7:30:00 AM

[illegible]

SUI Wages:

12,071.58

Fund Totals : Adult Education Fund

Number Of Employees: 5

Rev. 1.1

08/06/2013
3:15 pm

Payroll Summary

Employer Summary for Payroll Dated : 7/31/2013 7:30:00 AM

26 MADERA UNIFIED
1200 Child Development Fund

EMPR	A	B	C	D	E	F	G	H	I	J	K	L	M
	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben							
	11,223.65	11,223.65	0.00	287.58	162.74	0.00	5.61	0.00	530.71	543.29	0.00	204.50	0.00
		29,865.86	0.00	0.00	290.10	0.00							
	SUI Wages :												11,223.65

Fund Totals : Child Development Fund

Number Of Employees: 7

Documentation\FCOE\PayrollSummary\Employer_v1_1.rpt

Rev. 1.1

Payroll Summary

Employer Summary for Payroll Dated : 7/31/2013 7:30:00 AM

[illegible]

SUI Wages: 68,413.26

Number Of Employees: 43

Fund Totals:	Cafeteria Fund
--------------	----------------

Full Totals, Calculated and
Documentation\FCOE\PayrollSummary\Employer_v1_1.rpt

Rev. 1.1

EMPR	A	B	C		D	E	F	G	H	I	J	K	L	M
	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks	
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben								
	5,872.93	5,872.93	0.00	364.12	85.16	0.00	2.93	0.00	671.98	0.00	0.00	107.01	0.00	
		9,786.94	0.00	0.00	150.93	0.00								
	SUI Wages :													5,872.93

Payroll Summary													
Employer Summary for Payroll Dated : 7/31/2013 7:30:00 AM													
EMPR	A	B	C	D	E	F	G	H	I	J	K	L	M
	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben							
	277.45	277.45	0.00	17.20	4.02	0.00	0.14	0.00	31.75	0.00	0.00	5.06	0.00
		31.89	0.00	0.00	7.13	0.00							

SUI Wages : 277.45

Fund Totals :	County School Facilities Fund	Number Of Employees:	1
\\Documentation\FCOE\PayrollSummary\Employer_v1_1.rpt			
			Rev. 1.1

**PAYROLL PAYMENT ORDER
TO THE
COUNTY SUPERINTENDENT OF SCHOOLS
AND
COUNTY AUDITOR OF MADERA COUNTY, CALIFORNIA**

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

CHECK DATE: 8/14/2013
BOARD DATE: 9/10/2013

PAYROLL PRELIST IN REQUEST: August 2013 Mid-Month Run

TOTAL REQUESTS BY FUND FOR PAYMENT:

TOTALS BY FUNDS:

83500	01 GENERAL FUND	<u>Gross</u> - \$	8,822.45	<u>Ret H/W</u> -		<u>PERS Red</u> -		
		<u>Fica</u> - \$	56.99	<u>H/W</u> -		<u>W/C</u> - \$	160.74	
		<u>Medi</u> - \$	127.93	<u>PERS</u> - \$	105.17	<u>Docks</u> -		
		<u>SUI</u> - \$	4.42	<u>STRS</u> - \$	652.01			\$ 9,929.71
83510	11 ADULT ED	<u>Gross</u> -		<u>Ret H/W</u> -		<u>PERS Red</u> -		
		<u>Fica</u> -		<u>H/W</u> -		<u>W/C</u> - \$	9.04	
		<u>Medi</u> -		<u>PERS</u> -		<u>Docks</u> -		
		<u>SUI</u> -		<u>STRS</u> -				\$ 9.04
83550	12 CHILD DEVELOPMENT	<u>Gross</u> -		<u>Ret H/W</u> -		<u>PERS Red</u> -		
		<u>Fica</u> -		<u>H/W</u> -		<u>W/C</u> -		
		<u>Medi</u> -		<u>PERS</u> -		<u>Docks</u> -		
		<u>SUI</u> -		<u>STRS</u> -				\$ -
83540	13 CAFETERIA	<u>Gross</u> - \$	496.28	<u>Ret H/W</u> -		<u>PERS Red</u> -		
		<u>Fica</u> - \$	30.77	<u>H/W</u> -		<u>W/C</u> -		
		<u>Medi</u> - \$	7.20	<u>PERS</u> -		<u>Docks</u> -		
		<u>SUI</u> - \$	0.25	<u>STRS</u> -				\$ 534.50
83530	25 DEVELOPER FEES	<u>Gross</u> -		<u>Ret H/W</u> -		<u>PERS Red</u> -		
		<u>Fica</u> -		<u>H/W</u> -		<u>W/C</u> -		
		<u>Medi</u> -		<u>PERS</u> -		<u>Docks</u> -		
		<u>SUI</u> -		<u>STRS</u> -				\$ -
83730	35 SCHOOL FACILITIES	<u>Gross</u> -		<u>Ret H/W</u> -		<u>PERS Red</u> -		
		<u>Fica</u> -		<u>H/W</u> -		<u>W/C</u> -		
		<u>Medi</u> -		<u>PERS</u> -		<u>Docks</u> -		
		<u>SUI</u> -		<u>STRS</u> -				\$ -
GRAND TOTAL:								\$ 10,473.25

BY ORDER OF THE GOVERNING BOARD THE COUNTY SUPERINTENDENT OF SCHOOLS & THE AUDITOR OF MADERA COUNTY ARE HEREBY AUTHORIZED TO TRANSFER THE ABOVE LISTED FUNDS TO THE SCHOOLS WARRANT CHECKS TO THE CLAIMANTS OF SAID SCHOOL DISTRICT AS PER ATTACHED LISTING. PAYROLL REVOLVING FUND (E.C. 42546). THEY ARE FURTHER AUTHORIZED TO DRAW

APPROVED BY: Teri Bradshaw
TERI BRADSHAW, DIRECTOR OF FISCAL SERVICES

DATE: 8-27-13

PAYMENT ORDER PREPARED BY: THERESA BROWN
PAYROLL ACCOUNTING TECH V

*****FOR COUNTY SCHOOLS USE ONLY*****

AUDITED BY: _____ DATE: _____

Payroll Summary

Employer Summary for Payroll Dated : 8/14/2013 8:20:00 AM

	A	B	C	D	E	F	G	H	I	J	K	L	M
EMPR	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben							
	8,822.45	8,822.45	0.00	56.99	127.93	0.00	4.42	0.00	105.17	652.01	0.00	160.74	0.00
		36,589.82	0.00	0.00	0.00	0.00							
	SUI Wages :												8,822.45

Fund Totals :	General Fund	Number Of Employees:	2
\\documentation\FCOE\PayrollSummary\Employer_v1_1.rpt			
Rev. 1.1			

SUI Wages : 496.28

Rev. 1.1

**PAYROLL PAYMENT ORDER
TO THE
COUNTY SUPERINTENDENT OF SCHOOLS
AND
COUNTY AUDITOR OF MADERA COUNTY, CALIFORNIA**

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

CHECK DATE: 8/30/2013
BOARD DATE: 9/10/2013

PAYROLL PRELIST IN REQUEST: August 2013 Regular Run

TOTAL REQUESTS BY FUND FOR PAYMENT:

TOTALS BY FUNDS:

83500	01 GENERAL FUND	Gross - \$ 7,210,770.38	Ret H/W - \$ 164,336.83	PERS Red -		
		Fica - \$ 89,948.69	H/W - \$ 1,951,962.89	W/C - \$ 127,380.44		
		Medi - \$ 97,345.47	PERS - \$ 153,650.81	Docks - \$ (11,563.58)		
		SUI - \$ 3,494.23	STRS - \$ 468,373.51	-		\$ 10,255,699.67
83510	11 ADULT ED	Gross - \$ 35,462.42	Ret H/W - \$ 931.00	PERS Red -		
		Fica - \$ 1,221.71	H/W - \$ 8,575.50	W/C - \$ 630.19		
		Medi - \$ 501.51	PERS - \$ 2,077.01	Docks -		
		SUI - \$ 17.31	STRS - \$ 1,239.48	-		\$ 50,656.13
83550	12 CHILD DEVELOPMENT	Gross - \$ 77,142.37	Ret H/W - \$ 1,751.14	PERS Red -		
		Fica - \$ 2,392.75	H/W - \$ 25,113.74	W/C - \$ 1,365.16		
		Medi - \$ 1,086.41	PERS - \$ 3,222.61	Docks -		
		SUI - \$ 37.45	STRS - \$ 3,126.30	-		\$ 115,237.93
83540	13 CAFETERIA	Gross - \$ 236,484.27	Ret H/W - \$ 5,371.11	PERS Red -		
		Fica - \$ 14,128.04	H/W - \$ 91,735.97	W/C - \$ 4,151.77		
		Medi - \$ 3,304.04	PERS - \$ 23,828.60	Docks - \$ (542.98)		
		SUI - \$ 113.88	STRS -	-		\$ 378,574.70
83530	25 DEVELOPER FEES	Gross - \$ 5,872.93	Ret H/W - \$ 133.31	PERS Red -		
		Fica - \$ 356.93	H/W - \$ 1,721.15	W/C - \$ 104.90		
		Medi - \$ 83.48	PERS - \$ 671.98	Docks -		
		SUI - \$ 2.88	STRS -	-		\$ 8,947.56
83730	35 SCHOOL FACILITIES	Gross - \$ 277.45	Ret H/W - \$ 6.30	PERS Red -		
		Fica - \$ 15.61	H/W - \$ 136.73	W/C - \$ 4.59		
		Medi - \$ 3.65	PERS - \$ 31.75	Docks -		
		SUI - \$ 0.13	STRS -	-		\$ 476.21
GRAND TOTAL:						\$ 10,809,592.20

BY ORDER OF THE GOVERNING BOARD THE COUNTY SUPERINTENDENT OF SCHOOLS & THE AUDITOR OF MADERA COUNTY ARE HEREBY AUTHORIZED TO TRANSFER THE ABOVE LISTED FUNDS TO THE SCHOOLS WARRANT CHECKS TO THE CLAIMANTS OF SAID SCHOOL DISTRICT AS PER ATTACHED LISTING. PAYROLL REVOLVING FUND (E.C. 42546). THEY ARE FURTHER AUTHORIZED TO DRAW

APPROVED BY: Teri Bradshaw
TERI BRADSHAW, DIRECTOR OF FISCAL SERVICES

DATE: 8-27-13

PAYMENT ORDER PREPARED BY: THERESA BROWN
PAYROLL ACCOUNTING TECH V

*****FOR COUNTY SCHOOLS USE ONLY*****

AUDITED BY: _____ DATE: _____

EMPR	A	B	C	D	E	F	G	H	I	J	K	L	M	
	Ext Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Sirs Ben	P/R Ben	WComp Ben	Docks	
	Ret. Base		Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben								
	7,566,009.82	7,373,942.21	0.00	108,063.73	102,324.56	0.00	3,665.88	2,079,245.98	183,482.76	472,739.29	0.00	133,637.05	12,106.56	4
	12,476,012.97		0.00	0.00	172,529.69	0.00								5

SUI Wages: 7,563,076.39

\$	7,566,009.82	Gross
\$	108,063.73	Fica
\$	102,324.56	Medi
\$	3,665.88	SUI
\$	172,529.69	Ret H/W
\$	2,079,245.98	H/W
\$	183,482.76	PERS
\$	472,739.29	STRS
\$	0.00	PERS Red
\$	133,637.05	W/C
\$	(12,106.56)	Docks
\$	10,809,592.20	Total

Payroll Summary

Employer Summary for Payroll Dated : 8/30/2013 9:02:00 AM

EMPR	A	B	C	D	E	F	G	H	I	J	K	L	M
	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben							
	7,210,770.38	7,045,784.15	0.00	89,948.69	97,345.47	0.00	3,494.23	1,951,962.89	153,650.81	468,373.51	0.00	127,380.44	11,563.58
		12,034,977.27	0.00	0.00	164,336.83	0.00							
	SUI Wages : 7,207,847.80												

Fund Totals :	General Fund	Number Of Employees:	1,551
IDocumentation\FCOE\PayrollSummary\Employer_v1_1.rpt			
			Rev. 1.1

Employer Summary for Payroll Dated : 8/30/2013 9:02:00 AM

EMPR	A	B	C	D	E	F	G	H	I	J	K	L	M	Docks	4	5
	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben				
	Ret. Base		Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben										
	35,462.42	33,221.06	0.00	1,221.71	501.51	0.00	17.31	8,575.50	2,077.01	1,239.48	0.00	630.19		0.00		
	120,411.05		0.00	0.00	931.00	0.00										
SUI Wages : 35,462.42																

EMPR	A	B	C	D	E	F	G	H	I	J	K	L	M	Docks	
	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben			
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben									
	77,142.37	74,378.52	0.00	2,392.75	1,086.41	0.00	37.45	25,113.74	3,222.61	3,126.30	0.00	1,365.16		0.00	4
		223,485.69	0.00	0.00	1,751.14	0.00									5
SUI Wages : 77,131.52															

Payroll Summary

Employer Summary for Payroll Dated : 8/30/2013 9:02:00 AM

08/27/2013
9:17 am

A	B	C	D	E	F	G	H	I	J	K	L	M	
EMPR	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben							
	236,484.27	214,408.10	0.00	14,128.04	3,304.04	0.00	113.88	91,735.97	23,828.60	0.00	0.00	4,151.77	542.98
	87,320.13		0.00	0.00	5,371.11	0.00							
SUI Wages : 236,484.27													

2500 Capital Facilities Fund

Payroll Summary

08/27/2013

Employer Summary for Payroll Dated : 8/30/2013 9:02:00 AM

9:17 am

A	B	C	D	E	F	G	H	I	J	K	L	M	
EMPR	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben							
	5,872.93	5,872.93	0.00	356.93	83.48	0.00	2.88	1,721.15	671.98	0.00	0.00	104.90	0.00
	9,786.94		0.00	0.00	133.31	0.00							
SUI Wages : 5,872.93													

Fund Totals : Capital Facilities Fund

Number Of Employees: 3

IDocumentation\FCOE\PayrollSummary\Employer_v1_1.rpt

Rev. 1.1

Payroll Summary

Employer Summary for Payroll Dated : 8/30/2013 9:02:00 AM

08/27/2013
9:17 am

	A	B	C	D	E	F	G	H	I	J	K	L	M	
EMPR	Ext.Gross	Gross/Rate	Alt. Ret Ben	Fica Ben	Medi Ben	Sdi Ben	Sui Ben	H/W Ben	Pers Ben	Strs Ben	P/R Ben	WComp Ben	Docks	
		Ret. Base	Oth1 Ben	Oth2 Ben	Oth3 Ben	Oth4 Ben								
	277.45	277.45	0.00	15.61	3.65	0.00	0.13	136.73	31.75	0.00	0.00	4.59	0.00	4
		31.89	0.00	0.00	6.30	0.00								5
SUI Wages : 277.45														

Fund Totals :	County School Facilities Fund	Number Of Employees:	1
\\Documentation\FCOE\PayrollSummary\Employer_v1_1.rpt			
Rev. 1.1			

HUMAN RESOURCES STAFFING LIST

BOARD AGENDA – SEPTEMBER 10, 2013

CERTIFICATED LEAVES OF ABSENCE

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
None				

CERTIFICATED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Employee #3686	-----	----	09/01/13	Employee Release

CERTIFICATED NEW POSITION

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
None				

CERTIFICATED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. George Halladay	Teacher	Jefferson	2013/2014	Replacement
2. Alejandra Guenther	TSA (.46% FTE)	Chavez	2013/2014	Replacement
3. Shardilyn Pehrsson	Teacher	Special Services	2013/2014	Replacement
4. Susan McGuire	TSA	Lincoln	2013/2014	Replacement
5. Delia Alba	Teacher	Jefferson	2013/2014	Replacement

CERTIFICATED OTHER

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
None				

CLASSIFIED LEAVES OF ABSENCE

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Mary Jane Falcon	Secretary	Special Services	08/28/13-09/13/13	Leave of Absence

CLASSIFIED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Alejandra Santillan	Clerk II	Desmond	08/31/13	Resignation

CLASSIFIED NEW POSITION

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. One position	Human Resources Supervisor	Human Resources	2013/2014	8.00	New Position (General Funding)

CLASSIFIED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. Janet Linehan	Accounting Technician IV	Transportation	2013/2014	8.00	Replacement
2. Mark Woods	Paraprofessional Aide (Music- Staff Accompanist)	District	2013/2014	5.00	Replacement

CLASSIFIED - OTHER

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
None					

COACHES

None

**Madera Unified School District
Board of Trustees Meeting
Student Overnight or Out of State Field Trip Request
September 10, 2013**

Date	School	Name	Field Trip – # Students	Location	Cost	Funding	Vehicle Type
9/21/13 to 9/22/13	MSHS	Parris	Estancia Cross Country Invitational 14 students---3 adults	Costa Mesa, CA	\$150 Transportation \$500 Lodging	MSHS Athletes MSHS Athletes	Vans
10/4/13 to 10/5/13	MSHS	Parris	Central Park Cross Country Invitational 14 students---3 adults	Huntington Beach, CA	\$150 Transportation \$500 Lodging	MSHS Athletes MSHS Athletes	Vans
10/19/13 to 10/20/13	MHS	Cappelluti	MHS Band to Band Competition 120 students---15 adults	Chino Hills, CA	\$2000 Transportation \$4400 Lodging	MHS Band MHS ASB	School Bus
10/27/13 to 11/2/13	MSHS	Sheehan	National FFA B.I.G. and Meats Evaluation Contest 10 students---2 adults	Louisville, Kentucky	\$7400 Transportation \$3000 Lodging	Perkins/FFA Students/FFA	Airplane/ Rental car
10/31/13 to 11/1/13	MSHS	Parris	Cross Country Team to Arcadia Cross Country Invitational 14 students---3 adults	Arcadia, CA	\$150 Transportation \$500 Lodging	MSHS Athletics MSHS Athletics	Vans
1/10/14 to 1/11/14	MSHS	McKenna	Madera FFA to FFA Vine Pruning Contest 8 students---2 adults	St. Helena, CA	\$100 Transportation \$400 Lodging	Ag Incentive Grant FFA ASB Account	Ag Vehicle
2/7/14 to 2/8/14	MSHS	George	Madera FFA to WFM Section Bowl a Thon 40 students---6 adults	Clovis, CA	\$750 Transportation \$ 0 Lodging	Perkins	Bus
2/14/14 to 2/15/14	MSHS	George	Madera FFA to FFA Made For Excellence 4 students---2 adults	Visalia, CA	\$45 Transportation \$400 Lodging	MSHS Ag Incentive Grant MSHS FFA & ASB	Ag Vehicle
2/21/14 to 2/22/14	MSHS	Williams	Madera FFA to Spring SJ Region FFA Meeting 1 student—1 adult	Lemoore, CA	\$50 Transportation \$ 0 Lodging	MSHS Ag Incentive Grant	Ag Vehicle

**Madera Unified School District
Board of Trustees Meeting
Employee Conference Request
September 10, 2013**

Date	Site	Name	Trip Purpose – # Employees	Location	Cost	Vehicle Type
10/27/13 to 11/02/13	MSHS	George/ Sheehan	National FFA Convention 2 – MSHS Employees	Louisville, KY	\$5230- Perkins	Airplane / Rental



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request Adoption of Resolution No. 04-2013/2014 that approves the School Facility Needs Analysis authorizing the levying of alternative school facility fees on residential development.

Responsible Staff: Rosalind Cox, Facilities Planning & Construction Mgmt./Purchasing

Agenda Placement: New Business

Background/ rationale:

Pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq., the District is required to adopt a School Facilities Needs Analysis (SFNA) in order to levy fees on development that are higher than the statutory fees set by the State of California. It is recommended that the Governing Board review, consider, and approve the School Facility Needs Analysis, and adopt the Level II and Level III fees for residential development identified therein, by adopting Resolution No. 04-2013/2014 establishing Level II fees in the amount of \$5.88 per square foot and Level III fees in the amount of \$11.76 per square foot.

Currently the District's Level II fees are \$6.04 per square foot and Level III fees are \$12.08 per square foot.

Reasons for the decrease in the Level II and Level III fees are as follows:

- a) The Student Generation Rates for both single and multi-family units declined from 2012. Newer units are not yet producing students at the same rates, but more importantly, there are fewer new units.
- b) The number of new single-family and multi-family units projected to be built in the District over the next five years is 468 single-family and 128 multi-family units. This is an increase from last year's numbers, which projected 305 single-family and 100 multi-family units to be built. This year's ratio of single-family units to multi-family units is weighted more heavily toward single-family units, which results in a decrease in the fee.

Prior to adopting the SFNA, the governing board must conduct a public hearing and respond to any comments it receives.

Financial impact: To be determined

Superintendent's recommendation:

The Superintendent recommends adoption of Resolution No. 04-2013/2014.

Supporting documents attached:

School Facility Needs Analysis and Resolution No. 04-2013/14.

RESOLUTION NO. 04-2013/2014

**A RESOLUTION OF THE GOVERNING BOARD OF THE
MADERA UNIFIED SCHOOL DISTRICT
ADOPTING A FEE JUSTIFICATION STUDY AND
SCHOOL FACILITIES SFNA AND
ESTABLISHING AND ADOPTING ALTERNATIVE SCHOOL FACILITY
FEES IN ACCORDANCE WITH GOVERNMENT CODE
SECTIONS 65995.5, 65995.6, AND 65995.7**

WHEREAS, the governing board of the Madera Unified School District (“Board”) has elected to participate in the school facilities funding program established pursuant to the Leroy F. Greene School Facilities Act of 1998 (“Act”) for both modernization and new construction projects; and

WHEREAS, under the Act, the Board may establish fees to offset the cost of school facilities made necessary by new construction following the making of certain findings; and

WHEREAS, the Madera Unified School District (“District”) has undertaken a review of its eligibility to establish fees under the Act; and

WHEREAS, the District has completed and certified State Allocation Board (“SAB”) Form 50-04 (Application for Funding) and SAB Form 50-05 (Fund Release Authorization) for new construction funding prior to the adoption of this Resolution; and

WHEREAS, at least twenty percent (20%) of the District's teaching stations are relocatable classrooms; and

WHEREAS, the District meets the bonding capacity requirements of the Act; and

WHEREAS, the District has prepared an analysis entitled "Schools Facility SFNA and Justification Study," dated July 2013, (the “SFNA”) for purposes of adopting alternative school facility fees pursuant to Government Code Sections 65995.5 (“Level II Fee”) (“Alternative School Facility Fee”) in accordance with applicable law; and

WHEREAS, the Board has reviewed and considered the SFNA which includes all of the findings required by applicable law, including an analysis of the purpose of the Alternative School Facility Fee and the reasonable relationship between the Alternative School Facility Fee and the need for new school facilities to accommodate students generated from new residential construction; and

WHEREAS, the District does not have sufficient funds available for the construction or reconstruction of school facilities, including acquisition of school sites, construction of permanent school facilities, and interim school facilities to accommodate students generated from new development; and

WHEREAS, the Board has satisfied all of the requirements of Government Code Section 65995.5 to be eligible to establish and levy fees pursuant to the Act; and

WHEREAS, in accordance with Government Code Section 65995.5, 65995.6 and 65995.7, the purpose of this Resolution is to adopt a SFNA and to establish and levy fees under the provisions of the Act consistent with the information and data set forth in the SFNA and upon such other information and documentation prepared by or on file with the District, as presented and described to the Board.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE GOVERNING BOARD OF THE MADERA UNIFIED SCHOOL DISTRICT AS FOLLOWS:

Section 1. Recitals. The above recitals are true and correct.

Section 2. Procedure. The District has complied with all applicable notice, public review, and hearing requirements necessary to adopt the SFNA and establish and levy fees under the Act. Specifically:

(a) Prior to the adoption of this Resolution, the Board conducted a public hearing to adopt the SFNA at its September 10, 2013, regular meeting at which time all persons desiring to comment on the SFNA were heard and all information was duly considered.

(b) Notice of the time and place of the public hearing, including the location and procedure for viewing or requesting a copy of the proposed SFNA and any proposed revision of the SFNA, has been published in a newspaper of general circulation in accordance with Government Code Section 65995.6(d), and a notice, including a statement that the SFNA required by Government Code Section 65995.6 was available, was mailed at least 30 days prior to the public hearing to any interested party who had previously filed a written request with the District for mailed notice of the meeting on new or increased fees or service charges within the period specified by law.

(c) At least 30 days prior to the public hearing, the District made available to the public in its SFNA, data indicating the amount of the costs, or estimated costs, required to provide the

facilities for which the fee is to be levied pursuant to this Resolution, and the revenue sources anticipated to provide this service.

(d) By way of a public meeting, the Board received oral and written presentations by District staff which are summarized and contained in the District's SFNA and the District's applications and related documents filed with the State Allocation Board in accordance with relevant law, along with materials which formed the basis for the action taken pursuant to this Resolution.

Section 3. Findings. The Board has reviewed the provisions of the SFNA as it relates to proposed and potential development, the resulting school facilities needs, the cost thereof, and the available sources of revenue including the fees provided by this Resolution, and based thereon and upon all other written and oral presentations to the Board, the Board hereby approves and adopts the SFNA and makes the following findings:

- (a) Enrollment at the various District schools is presently at or exceeding capacity;
- (b) Additional development projects within the District, whether new residential construction or residential reconstruction involving increases in habitable area will increase the need for school facilities;
- (c) Without the addition of new school facilities, further residential development projects within the District will result in a significant decrease in the quality of education presently offered by the District;
- (d) New residential development is projected within the District's boundaries and the enrollment produced thereby will exceed the capacity of the schools of the District. Projected development within the District, without additional school facilities, will result in conditions of overcrowding which will impair the normal functioning of the District's educational programs;
- (e) The fees proposed in the SFNA and levied pursuant to this Resolution are for the purpose of providing adequate school facilities and related support facilities to maintain the quality of education offered by the District;

(f) The fees proposed in the SFNA and levied pursuant to this Resolution will be used for construction and reconstruction of school facilities and support facilities as identified in the SFNA;

(g) The uses of the fees proposed in the SFNA and levied pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed;

(h) The fees proposed in the SFNA and levied pursuant to this Resolution bear a reasonable relationship to the need for school and support facilities created by the types of development projects on which the fees are imposed;

(i) The fees proposed in the SFNA and levied pursuant to this Resolution do not exceed the estimated amount required to provide funding for the construction of reconstruction of school and support facilities for which the fees are levied; and in making this finding, the Board declares that it has considered the availability of revenue sources anticipated to provide such facilities, including general fund revenue; and

(j) The fees will be collected for school and support facilities for which an account has been established and funds appropriated and for which the District has adopted a construction schedule or in some instances, will be used to reimburse the District for expenditures previously made.

Section 4. Determination of Eligibility.

(a) The District has submitted a timely application to the State Allocation Board for new construction funding, and has met the eligibility requirements for new construction funding pursuant to the provisions of the Leroy F. Green School Facilities Act of 1998.

(b) In accordance with the provisions of Government Code Section 65995.5(b)(3)(C) and 65995.5(b)(3)(D), the District meets the local bonding capacity requirements and the District uses relocatable classrooms for at least 20% of its teacher stations.

Section 5. Adoption of SFNA.

(a) The Board has reviewed the provisions of the SFNA along with such oral and written information as has been presented by District staff and consultants and has determined that the

SFNA meets the requirements of Government Code Section 65995.6 and is a suitable basis for the establishment of Level II and Level III fees in accordance with the provisions of Government Code Section 65995.5 and 65995.7, and hereby adopts the SFNA.

Section 6. Determination and Establishment of Fee. Based upon the foregoing findings, the Board hereby establishes and levies a new fee upon residential construction within the District, to be known as the “Level II Fee” and the “Level III Fee” as follows:

(a) **Level II Fee.** The Level II Fee for new residential construction is hereby established and set at the rate of \$5.88 per square foot of residential development. The Level II Fee shall be collected as a precondition to the issuance of any building permit for construction within the District's boundaries.

(b) **Level III Fee.** In accordance with the provisions of Government Code section 65995.7, the District's Board is authorized to establish a fee in an amount higher than the Level II fee in the event the State Allocation Board is no longer approving apportionments for new construction in accordance with Education Code section 17072.20 et seq. due to lack of funds, and the State Allocation Board has notified the Secretary of the Senate and Chief Clerk of the Assembly, in writing, of the determination that such funds are no longer being allocated. In the event that on or before the Anniversary Date of this Resolution as defined below, the State Allocation Board is no longer approving apportionments due to inadequate funding and such fact is relayed to the appropriate state representatives, a fee calculated pursuant to Government Code section 65995.7, the Level III fee, may be levied. The Level III Fee for residential construction is hereby established and set at the rate of \$11.76 per square foot of residential development.

(c) The Level III Fee shall be placed in effect immediately by action of the Superintendent, without any additional action by the Board other than a determination by the Superintendent that the requirements of Government Code section 65995.7 as outlined above have been met.

Section 7. Fee Adjustments and Limitations. The fees established herewith shall be subject to the following:

(a) The District's Level II Fee shall be effective for a period of one (1) year following the effective date of this Resolution as set forth below and shall be reviewed annually to determine if such fee is to be re-established or revised.

(b) The Level II Fee established hereby shall not apply during the term of any contract entered into between a subdivider or builder and the District, or any applicable city or county on or before January 1, 1987, that requires the payment of a fee, charge or dedication for the construction of school facilities as a condition to the approval of residential development.

(c) The Level II Fee established hereby shall not apply during the term of any contract entered into between a person and the District or any applicable city or the County, after January 1, 1987 but before November 4, 1998 that requires payment of a fee, charge, or dedication for school facilities mitigation.

(d) The Level II Fee established hereby shall not apply to any construction that is not subject to a contract such as described above, but that is carried out on real property for which residential development was made subject to a condition relating to school facilities imposed by a state or local agency in connection with a legislative act approving or authorizing such residential development after January 1, 2000, such construction shall be subject to the Level II Fee or the Level III Fee as applicable.

Section 8. Additional Mitigation Methods. The policies set forth in this Resolution are not exclusive, and the Board reserves the authority to undertake other or additional methods to finance school facilities including but not limited to the Mello-Roos Community Facilities Act of 1982 (Government Code §§53311, et seq.) and such other funding mechanisms as are authorized by Government Code Section 65996. This Board reserves the authority to substitute the dedication of land or other property or other form of mitigation requirement in lieu of the fees levied by way of this Resolution at its discretion, so long as the reasonable value of land to be dedicated does not exceed the maximum fee amounts contained herein or modified pursuant hereto.

Section 9. Implementation. For construction projects within the District, the Superintendent, or the Superintendent's designee, is authorized to issue Certificates of Compliance upon the payment of any fee levied under the authority of this Resolution.

Section 10. California Environmental Quality Act. The Board hereby finds that, in accordance with Government Code Section 65995.6(g), the fees established pursuant to this Resolution are exempt from the provisions of the California Environmental Quality Act (CEQA), and hereby directs District staff to file a Notice of Exemption with the Office of the Madera County Clerk.

Section 11. Effective Date. The Board orders that the fees established hereby shall take effect immediately after adoption of this Resolution and shall be in effect for one (1) year.

Section 12. Notification of Local Agencies. The Secretary of the Board or District staff designee is hereby directed to forward certified copies of this Resolution, accompanied by all relevant supporting documentation including the SFNA, and a map of the boundary area of the District subject to the Level II Fee, to all appropriate land use jurisdictions issuing building permits within the District, informing each of them of the District's current school facilities fee for development projects.

Section 13. Severability. If any portion of this Resolution is found by a Court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares its intent to adopt this Resolution irrespective of the fact that one or more of its provisions may be declared invalid subsequent hereto.

APPROVED, PASSED and ADOPTED by the Board of Trustees of the Madera Unified School District this 10th day of September, 2013, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President, Board of Trustees
Madera Unified School District

ATTEST:

Secretary, Board of Trustees
Madera Unified School District

**SCHOOL FACILITY NEEDS ANALYSIS AND
JUSTIFICATION STUDY**

for the

MADERA UNIFIED SCHOOL DISTRICT

July 2013

Prepared for

Madera Unified School District
1902 Howard Road
Madera, CA 93637
(559) 675-4500

Prepared by

School Facility Consultants

**SCHOOL FACILITY NEEDS ANALYSIS AND
JUSTIFICATION STUDY**

for the

MADERA UNIFIED SCHOOL DISTRICT

July 2013

Prepared for

Madera Unified School District
1902 Howard Road
Madera, CA 93637
(559) 675-4500

Prepared by

School Facility Consultants
1303 J Street, Suite 500
Sacramento, CA 95814
(916) 441-5063

Table of Contents

Executive Summary	1
Introduction.....	2
I. Authority to Collect Level II and Level III Fees	3
A. Eligibility for State Funding for New Construction.....	3
B. Adoption of School Facility Needs Analysis and Justification Study	3
C. Criteria in Government Code Section 65995.5(b)(3)(A-D)	3
II. Amount of Level II and Level III Fees	4
A. Allowable Cost for New School Facilities.....	4
(1) Number of Unhoused Students	4
(2) Allowable Grant Costs	6
(3) Allowable Site Acquisition and Development Costs	7
(4) Local Funds Dedicated to School Facilities Necessitated by Future Development.....	8
(5) Total Allowable School Facility Cost for Level II Fees	9
B. Amount of Level II Fee.....	9
C. Amount of Level III Fee.....	10
III. Findings and Recommendations	11
A. Findings.....	11
(1) Government Code Section 66001(a)(1) – Purpose of the Fee	11
(2) Government Code Section 66001(a)(2) – Use of the Fee	11
(3) Government Code Section 66001(a)(3) – Relationship Between Fee’s Use and the Type of Project on Which the Fee is Imposed.....	11
(4) Government Code Section 66001(a)(4) – Relationship Between the Need for the Public Facility and the Type of Project on Which the Fee is Imposed.....	12
(5) Government Code Section 66001(b) – Relationship Between the Fee and the Cost of the Public Facility Attributable to the Development on Which the Fee is Imposed.....	12
(6) Other Funding Sources.....	12
a) General Fund.....	12
b) State Programs.....	12
c) General Obligation Bonds	12
d) Parcel Taxes.....	13
e) Mello-Roos Community Facilities Districts	13
f) Surplus Property	13
g) Alternatives for Reducing Facility Costs.....	13
B. Recommendations	13
Appendix A. Calculation of Allowable Per-Pupil Grant Costs	
Appendix B. Calculation of Allowable Per-Pupil Site Acquisition Costs	
Appendix C. Calculation of Allowable Per-Pupil Site Development Costs	

Executive Summary

The Madera Unified School District is authorized to collect \$5.88 per square foot of residential development pursuant to Government Code Section 65995.5 and \$11.76 per square foot of residential development pursuant to Government Code Section 65995.7 (also known as Level II and III fees, respectively).

The District meets the eligibility requirements in Government Code Section 65995.5(b) regarding the collection of Level II and III fees. The dollar amounts of the fees are based on the following facts and projections:

1. The student generation rate of residential housing units projected to be built in the District, calculated in accordance with Government Code Section 65995.6(a), is 0.632 for single-family units and 0.656 for multi-family units.
2. The number of new residential housing units projected to be built in the District over the next five years is 468 single-family and 128 multi-family units based on housing projection information provided to the District by the City of Madera and by the County of Madera.
3. Multiplying the appropriate terms in (1) and (2) shows that future single- and multi-family residential development is projected to add 237 K-6 students, 54 7-8 students and 89 9-12 students.
4. Based on its 2012/13 enrollment, the District's capacity as calculated on its SAB 50-02, *Existing School Building Capacity* form, and pupil capacity added by (1) Nishimoto Elementary (626 K-6 seats), (2) Cesar Chavez Elementary (751 K-6 seats), (3) Pershing Elementary (751 K-6 seats), (4) Parkwood Elementary (726 K-6 seats), (5) a six classroom addition to Nishimoto Elementary (150 seats), (6) Desmond Middle School (904 7-8 seats), (7) Madera South High – Phase 2 & 3 (783 9-12 seats), (8) Madera South High – Phase 4 (675 seats) and (9) a one classroom addition to Madera High (27 seats), and the addition of reloadable classrooms (13 K-6 seats) and (54 7-8 seats) on various campuses, the District has zero excess pupil capacity at the K-6, 7-8, and 9-12 grade levels available for pupils generated by future residential development.
5. The total number of unhoused pupils generated by future development equals 237 K-6 students, 54 7-8 students and 89 9-12 students from future single- and multi-family residential development.
6. The per-pupil allowable costs for the Level II fee equation equal \$12,522.50, \$13,766.50 and \$16,220.00 for elementary, middle and high school students, respectively. These figures are equal to the per-pupil grant amounts in the State School Facility Program plus allowable per-pupil site development and site acquisition costs calculated pursuant to Government Code Sections 65995.5(c) and 65995.6(h).
7. Total allowable costs for the Level II fee equation equal \$5,154,803.50 (K-6, 7-8 and 9-12 unhoused students generated by future development times the appropriate allowable per-pupil cost).
8. The total amount of residential square footage projected to be built in the District over the next five years is 876,800 square feet based on an average square footage of 1,600 square feet for single-family units and 1,000 square feet for multi-family units projected to be built in the District.
9. The District has no local funds available to dedicate to school facilities necessitated by future residential development.

As shown in the body of this Report, the District meets the requirements of Government Code Section 66001 regarding the collection of developer fees (the nexus requirements).

End of Summary

Introduction

The purpose of this Report is to calculate the fee amount that the Madera Unified School District (District) is authorized to collect on residential development projects pursuant to Government Code Sections 65995.5 and 65995.7. *School Facility Consultants* has been retained by the District to conduct the analysis and prepare this Report.

State law gives school districts the authority to charge fees on new residential developments if those developments generate additional students and cause a need for additional school facilities. All districts with a demonstrated need may collect fees pursuant to Education Code Section 17620 and Government Code Section 65995 (referred to as Level I fees). Level I fees are currently capped at \$3.20 per square foot of new residential development. Government Code Sections 65995.5 and 65995.7 authorize districts to collect fees (referred to as Level II and Level III fees) in excess of Level I fees, provided that the districts meet certain conditions. Government Code Section 66001 requires that a reasonable relationship exist between the amount and use of developer fees and the developments on which they are to be charged.

This Report is divided into three sections. The first summarizes the specific requirements in State law regarding Level II and Level III fees and establishes the District's authority to collect them. The second calculates the dollar amounts of Level II and Level III fees that the District is authorized to collect. The third explains how the District satisfies the requirements of Government Code Section 66001 with respect to Level II and III fees, summarizes other potential funding sources for school facilities and presents recommendations regarding the collection of developer fees.

End of Section

I. Authority to Collect Level II and Level III Fees

State law establishes several requirements in order for school districts to collect Level II fees. Specifically, districts must: (1) apply to the State Allocation Board and be deemed eligible for State funding for new school construction, (2) adopt a school facility needs analysis and justification study and (3) satisfy at least two of the four criteria set forth in Government Code Section 65995.5(b)(3)(A-D).

The general conditions required for collecting Level III fees are the same as those for Level II fees. Before districts can collect Level III fees, however, the State Allocation Board must no longer be approving apportionments for new construction pursuant to Article 5 (commencing with Section 17072.20) of Chapter 12.5 of Part 10 of the Education Code.

The District satisfies the three conditions listed above in the following ways.

A. Eligibility for State Funding for New Construction

The District has been deemed eligible to receive State funding for construction of new school facilities as outlined in Government Code Section 65995.5(b)(1). The District's most recent eligibility approval was at the June 27, 2012 meeting of the State Allocation Board.

B. Adoption of School Facility Needs Analysis and Justification Study

This Report meets the requirements of Government Code Section 65995.6 for a School Facility Needs Analysis and Justification Study, that is, a study that shall "determine the need for new school facilities for unhoused pupils that are attributable to projected enrollment growth from the development of new residential units over the next five years." By adopting this study, the District will satisfy this requirement.

C. Criteria in Government Code Section 65995.5(b)(3)(A-D)

The District meets the criterion outlined in 65995.5(b)(3)(C) in that it has issued debt equal to approximately 65.42 percent of its bonding capacity. The District also meets the criterion outlined in 65995.5(b)(3)(D); that is, that at least 20 percent of the District's classrooms are relocatable. According to the District's Office of Public School Construction SAB 50-02 Form, 34.8 percent (188 out of 540) of the total classrooms in the District are relocatable. In addition to the capacity reflected on the District's SAB 50-02 Form, nine relocatable classrooms and 207 permanent classrooms have been added, at all grade levels, through the State School Facility Program. Including these projects in the District's capacity indicates that 26.1 percent (197 out of 756) of the total classrooms in the District are relocatable.

End of Section

II. Amount of Level II and Level III Fees

State law outlines the method by which Level II fees are calculated. The intent of the law is that the Level II fee represents half the cost, as defined in the State School Facility Program, of providing new school facilities. The methods defined in State law for calculating the Level II fee, however, underestimate the District's true cost of providing school facilities. Additional sources of revenue are necessary to fully fund the facilities that are required as a result of new development and the generation of students from such development activity within the District.

The Level II fee is calculated by (1) determining the allowable cost for new school facilities as outlined in the State School Facility Program, and (2) dividing that cost by the amount of new residential square footage projected to be built in the District over the next five years.

A. Allowable Cost for New School Facilities

State law prescribes the following process for calculating the allowable cost for new school facilities:

- (1) determine the number of unhoused students attributable to future residential development;
- (2) multiply the number of unhoused students by the per-pupil grant costs of new elementary, middle, or high schools as outlined in Education Code Section 17072.10;
- (3) determine the amount of site acquisition and development costs to be included as allowed by Government Code Section 65995.5(h); and
- (4) subtract the amount of local funds dedicated to school facilities necessitated by future residential development from the sum of (2) and (3).

1) Number of Unhoused Students

The number of unhoused students generated by future development equals the total number of students generated by future development minus the District's existing excess pupil capacity.

As required by Government Code Section 65995.6(a), this Report estimates the number of students generated by new development based on the historical student generation rates of residential units constructed during the previous five years.

This Report estimates the number of students that will be generated by new single- and multi-family housing units by (1) counting the number of students in the District who live in housing units that paid developer fees between March 2007 and February 2012, and (2) dividing that number by the total number of housing units that paid developer fees over the same time period. This Report uses historical developer fee

collection data from the Madera Unified School District to derive the housing counts and a May 2013 District-provided student list to derive the student counts.

Addresses for units that paid developer fees from March 2012 to the present date are not used in the calculation because (1) student address files may not reflect residents' address changes for approximately one year, (2) students who have moved from a nearby district may continue to attend their previous school until the end of the school year and (3) units listed may not have been completed and occupied by the time the student address list was compiled.

It is noted that student generation rates are a calculation of students per residential unit at any one moment in time. Therefore, student generation rates are constantly changing based on increases and decreases in enrolled students and the number of residential units within the District at the time of calculation. As such, the District should be cautious in regard to using student generation rates for long-term planning and development and should adjust such planning and development based on updated student generation rates that are more in line with the current conditions at the time of evaluation.

Table 1-1 summarizes the student generation rates for single- and multi-family units.

Table 1-1
Student Generation Rates

Grade Group	Single-Family	Multi-Family
K-6	0.375	0.475
7-8	0.105	0.040
9-12	0.152	0.141
Total	0.632	0.656

Information provided by the City of Madera and Madera County indicates that 468 single-family units and 128 multi-family units will be built in the District within the next five years.

Table 1-2 shows the total number of students projected to enter the District from housing units built over the next five years.

Table 1-2
Students Generated by Future Development

	K-6 Students	7-8 Students	9-12 Students
Single-Family	$0.375 \times 468 = 176$	$0.105 \times 468 = 49$	$0.152 \times 468 = 71$
Multi-Family	$0.475 \times 128 = 61$	$0.040 \times 128 = 5$	$0.141 \times 128 = 18$
Total	237	54	89

In determining how many of the students in Table 1-2 are unhoused, the District must consider any existing excess capacity. State law requires districts to calculate their total pupil capacity according to the method described in Section 17071.10 of the Education Code. As stated on the District's current Office of Public School Construction SAB 50-02 Form, the District's pupil capacity, as calculated pursuant to Education Code Section 17071.10 is 6,425 in grades K-6, 1,917 in grades 7-8 and 2,632 in grades 9-12. These capacities are inclusive of the Special Day Class capacity identified on the District's Office of Public School Construction SAB 50-02 Form and reflect requirements and adjustments for Year Round Education operational grants in accordance with Education Code Section 42268 and State Relocatable Classrooms. In addition to the capacity reflected on the District's SAB 50-02 Form, the District has added capacity through the State School Facility Program funding and construction of (1) Nishimoto Elementary (626 K-6 seats), (2) Cesar Chavez Elementary (751 K-6 seats), (3) Pershing Elementary (751 K-6 seats), (4) Parkwood Elementary (726 K-6 seats), (5) a six classroom addition to Nishimoto Elementary (150 seats), (6) Desmond Middle School (904 7-8 seats), (7) Madera South High – Phase 2 & 3 (783 9-12 seats), (8) Madera South High – Phase 4 (675 seats), (9) a one classroom addition to Madera High (27 seats), and the addition of relocatable classrooms (13 K-6 seats) and (54 7-8 seats) on various campuses.

As shown in Table 1-3, the District's 2012/13 enrollment is greater than the capacities listed above for the K-6, 7-8 and 9-12 grade groups. The District, therefore, has no existing excess capacity available for students from new residential development in the K-6, 7-8 and 9-12 grade groups.

**Table 1-3
Existing Capacity**

Grade Group	Current Capacity	2012/13 Enrollment	Existing Capacity Available for Students from Future Development	Unhoused Students From Future Development
K-6	9,513	11,710	0	237
7-8	2,875	2,945	0	54
9-12	4,135	5,329	0	89
Total	16,523	19,984	0	380

2) Allowable Grant Costs

Table 1-4 shows the total allowable grant costs for new facilities. The per-pupil grant costs are taken from Education Code Section 17072.10 and include adjustments as required by Education Code Section 17074.56(a) and Labor Code Section 1771.3 (see Appendix A for details regarding grant cost funding).

(continued on the next page)

Table 1-4
Allowable Grant Costs for Pupils Generated from
Future Residential Development

Grade Group	Per-Pupil Grant Cost	Number of Unhoused Students	Total Grant Cost
K-6	\$9,968.50	237	\$2,362,534.50
7-8	\$10,722.00	54	\$578,988.00
9-12	\$13,542.50	89	\$1,205,282.50
Total	N/A	380	\$4,146,805.00

The per-pupil grant does not include the cost of school development items that the local community may deem important to meeting the quality of facilities in the District. Because the per-pupil grants do not address certain costs, the actual funding will likely not be adequate to fund school facilities to the quality and level required by the District. Therefore, the final calculation of Level II fees will likely understate the funding required by the District.

3) Allowable Site Acquisition and Development Costs

Table 1-5 shows the per-pupil site acquisition and development costs for elementary middle and high school students.

Site acquisition costs for the District's elementary, middle and high school cost models are based on (1) actual and estimated land acquisition costs provided by District administrators and (2) applicable increases pursuant to Section 1859.74 of Title 2 of the California Code of Regulations for appraisals, surveys, site testing, California Department of Education (CDE) review/approval, preparation of the POESA and PEA and the DTSC cost for review, approval, and oversight of the POESA and the PEA. Site development costs for elementary, middle and high school cost models are consistent with the guidelines in Government Code Section 65995.5(h). See Appendix B and Appendix C for detail on site acquisition and site development cost estimates.

Table 1-5
Calculation of Per-Pupil Site Acquisition and Development Costs

Grade Group	Per-Pupil Site Acquisition Costs	Per-Pupil Site Development Costs	Total Per-Pupil Acquisition and Development Costs
K-6	\$445	\$4,663	\$5,108
7-8	\$618	\$5,471	\$6,089
9-12	\$1,008	\$4,347	\$5,355

Pursuant to Government Code Sections 65995.5(c) and 65995.5(h), the allowable cost for site acquisition and development is calculated by (1) multiplying the per-pupil cost by one-half and (2) multiplying that result by the number of unhoused elementary, middle and high school students. Table 1-6 shows the total allowable site acquisition and development costs.

Table 1-6
Allowable Site Acquisition and Development Costs

Grade Group	One-Half of Per-Pupil Costs	Number of Unhoused Students	Allowable Cost
K-6	\$2,554.00	237	\$605,298.00
7-8	\$3,044.50	54	\$164,403.00
9-12	\$2,677.50	89	\$238,297.50
Total	N/A	380	\$1,007,998.50

4) Local Funds Dedicated to School Facilities Necessitated by Future Development

The District has no funds dedicated to school facilities necessitated by future development. All District funds available for additional school facilities are required to provide facilities for existing unhoused students.

In addition, the District has no surplus property that could be used for a school site or that is available for sale to finance school facilities.

The District has two sources of funds available for new school facilities: (1) approximately \$4,536,262 in developer fee funds and (2) \$20,108,607 in issued and authorized bond funds. As shown below, all of this \$24,644,869 is required to provide facilities for currently unhoused pupils in the District.

As outlined in Table 1-7, the District currently has 2,197 K-6, 70 7-8 and 1,194 9-12 students that are unhoused.

Table 1-7
Existing Unhoused Pupils

Grade Group	Current Capacity	2012/13 Enrollment	Existing Unhoused Pupils
K-6	9,513	11,710	2,197
7-8	2,875	2,945	70
9-12	4,135	5,329	1,194
Total	16,523	19,984	3,461

Table 1-8 summarizes the cost of providing school facilities for these students. Table 1-8 uses per-pupil grant costs that are twice the allowable costs for the Level II fee (because the Level II fee is intended to only reflect one-half the cost of providing school facilities, as defined in the State School Facility Program). Per-pupil site acquisition and development costs are the same as those used to calculate the allowable cost for Level II fees (See Table 1-5).

Table 1-8
Cost of Providing School Facilities for Existing Unhoused Students

Grade Group	Existing Unhoused Pupils	Per-Pupil Grant Costs	Per-Pupil Site Acquisition and Development Costs	Total Cost
K-6	2,197	\$19,937	\$5,108	\$55,023,865
7-8	70	\$21,444	\$6,089	\$1,927,310
9-12	1,194	\$27,085	\$5,355	\$38,733,360
Total	3,461	N/A	N/A	\$95,684,535

Comparing the potential local funds available for new school facilities (\$24,644,869) to the cost of providing school facilities for existing unhoused students (\$95,684,535) demonstrates that all District funds available for facilities are required to provide facilities for existing unhoused students.

5) Total Allowable School Facility Cost for Level II Fees

Table 1-9 shows the total allowable cost for Level II fees for K-6, 7-8 and 9-12 students from future residential development.

Table 1-9
Total Allowable Cost for Level II Fees

Category	Amount
Grant	\$4,146,805.00
Site Acquisition and Development	\$1,007,998.50
Less Local Funds	N/A
Total	\$5,154,803.50

B. Amount of Level II Fee

The Level II fee is calculated by dividing the total allowable cost by the amount of new residential square footage projected to be built in the District over the next five years.

As stated in Section II.A.1. above, over the next five years, 468 single-family units and 128 multi-family units are projected to be built in the District. Information provided to the District by the City of Madera and Madera County planning departments, indicated that average square footages for single- and multi-family units over the next five years

would be 1,600 and 1,000 square feet, respectively. This Report estimates that new housing units in the District will have an average square footage of 1,600 and 1,000 for single- and multi-family units, respectively. Multiplying the average square footage by number of units projected produces a total of 876,800 square feet of new residential development to be built in the next five years. Dividing the total allowable school facility cost by the projected total new dwelling unit square footage results in a Level II fee of \$5.88 per square foot of new residential development.

The calculation of Level II fees, in accordance with the formulas provided in the statutes, will likely be understated when measured against the actual calculation of costs due to the limited inclusion of cost categories to determine actual costs per student and the fluctuating student generation rates. The District needs to account for these issues when conducting a revenue/cost analysis utilizing the calculated Level II fee.

C. Amount of Level III Fee

Under certain circumstances, State law allows school districts to charge a fee higher than a Level II fee if: (1) the District meets the requirements for Level II fees and (2) the State Allocation Board is no longer approving apportionments for new construction pursuant to Article 5 (commencing with Section 17072.20) of Chapter 12.5 of Part 10 of the Education Code. In the District's case, this higher fee, referred to as a Level III fee, can be no more than twice the Level II fee. Therefore, the maximum Level III fee the District is authorized to charge is \$11.76 per square foot of new residential development.

End of Section

III. Findings and Recommendations

This Section (1) shows that the District meets the requirements of Government Code Section 66001, regarding the collection of developer fees, (2) summarizes other potential funding sources for the District's capital projects, and (3) presents recommendations regarding the collection of developer fees.

A. Findings

(1) Government Code Section 66001(a)(1) - Purpose of the Fee

The purpose of collecting Level II and III fees on residential development is to acquire funds to construct or reconstruct school facilities for the students generated by future residential developments.

(2) Government Code Section 66001(a)(2) - Use of the Fee

The District's use of the fee will involve constructing and/or reconstructing new elementary, K-8, middle and high school campuses and/or additional permanent facilities on existing elementary, K-8, middle and high school campuses. In addition, the District may build other school related facilities or purchase or lease portable classrooms to use for interim housing while permanent facilities are being constructed.

Revenue from Level II and III fees collected on residential development may be used to pay for all of the following:

- (1) land (purchased or leased) for school facilities,
- (2) design of school facilities,
- (3) permit and plan checking fees,
- (4) construction or reconstruction of school facilities,
- (5) testing and inspection of school sites and school buildings,
- (6) furniture for use in new school facilities, and
- (7) interim school facilities (purchased or leased) to house students generated by future development while permanent facilities are being constructed.

(3) Government Code Section 66001(a)(3) - Relationship Between Fee's Use and the Type of Project on Which the Fee is Imposed

All types of new residential development—including but not limited to single- and multi-family units in new subdivisions and in "in-fill" lots, single- and multi-family units in redevelopment projects, single- and multi-family units that replace demolished units, additions of residential space to existing single- and multi-family units, manufactured homes, mobile homes and condominiums—are projected to cause new families to move into the District and, consequently, generate additional students in the District. As shown earlier in this Report, sufficient school facilities do

not exist for these students. Therefore, all types of new residential development create a need for additional school facilities. The fee's use (acquiring school facilities) is reasonably related to the type of projects (new residential developments) on which it is imposed.

(4) Government Code Section 66001(a)(4) - Relationship Between the Need for the Public Facility and the Type of Project on Which the Fee is Imposed

The District's enrollment is larger than its pupil capacity. The District does not have sufficient existing capacity to house all students generated by future development. Future residential development in the District will generate additional students and, consequently, a need for additional school facilities. Therefore, a relationship exists between the District's need to build additional school facilities and new residential development projects.

(5) Government Code Section 66001(b) - Relationship Between the Fee and the Cost of the Public Facility Attributable to the Development on Which the Fee is Imposed

This Report concludes that the methods prescribed by the State law for estimating school facility construction costs, and for calculating the Level II and Level III fees, supports the establishment of Level II and Level III fees which, when collected, will contribute to the District's cost of constructing and reconstructing school facilities to house students generated by future residential development.

(6) Other Funding Sources

The following is a review of other potential funding sources for constructing school facilities:

a) General Fund

The District's General Fund budget is typically committed to instructional and day-to-day operating expenses and not used for capital outlay uses, as funds are needed solely to meet the District's non-facility needs.

b) State Programs

The District has applied for and received State funding for construction of new school facilities under the 1998 Leroy F. Greene School Facility Program. Even projects funded at 100 percent of the State allowance, however, often experience a shortfall between State funding and the District's actual facility needs. State funds for deferred maintenance may not be used to pay for new facilities. State law prohibits use of lottery funds for facilities.

c) General Obligation Bonds

School districts can, with the approval of either two-thirds or 55 percent of its voters, issue general obligation bonds that are paid for out of property taxes. The District passed a \$46 million general obligation bond in November 2002 and a \$32.5 million general obligation bond in November 2006.

d) Parcel Taxes

Approval by two-thirds of the voters is required to impose taxes that are not based on the assessed value of individual parcels. While these taxes have been occasionally used in school districts, the revenues are typically minor and are used to supplement operating budgets.

e) Mello-Roos Community Facilities Districts

This alternative uses a tax on property owners within a defined area to pay long-term bonds issued for specific public improvements. Mello-Roos taxes require approval from two-thirds of the voters (or land owners if fewer than 12) in an election.

f) Surplus Property

The District has no properties that could be sold to create a significant source of capital outlay funds.

g) Alternatives for Reducing Facility Costs

Alternatives to reducing facility costs, which have been used and/or explored by the District, include additional portable classrooms, joint-use of facilities, multi-track-year-round education and other measures. These options remain available to the District in the future.

B. Recommendations

Based on the findings outlined above, it is recommended that the Board of Trustees, as provided for in Government Code Sections 65995.5 and 65995.7, approve a resolution to levy Level II and Level III fees on future residential development in the amounts of \$5.88 and \$11.76 per square foot, respectively.

End of Report

Appendix A

Calculation of Allowable Per-Pupil Grant Costs

Appendix A

Calculation of Allowable Per-Pupil Grant Costs

The per-pupil grant costs, calculated per the provisions of Government Code Section 65995.5(c)(1), include the School Facility Program (SFP) grants outlined in Education Code Section 17072.10, fire alarm and sprinkler grants mandated by Education Code Section 17074.56(a) and funding for Prevailing Wage Monitoring and Enforcement Costs as required by Labor Code Section 1771.3 and provided by the Department of Industrial Relations' Compliance Monitoring Unit (CMU).

Table A-1 increases the SFP base new construction grant amounts by per-pupil grant increases mandated by SB 575 (fire alarm and sprinkler grants). The sum of SFP base new construction grant amounts and per-pupil grant increases mandated by SB 575 will be used in calculating the District's Level II/III fees.

Table A-1
SFP Per-Pupil Grants Plus Fire Alarm/Sprinkler Funding

Grade Group	K-6	7-8	9-12	Non-Severe Special Day Class
SFP Grant	\$9,751	\$10,312	\$13,119	\$18,321
SB 575 Fire Alarm Grant	\$11	\$17	\$26	\$34
SB 575 Sprinkler Grant	\$164	\$195	\$202	\$347
50% Total Grant	\$9,926	\$10,524	\$13,347	\$18,702
100% Total Grant	\$19,852	\$21,048	\$26,694	\$37,404
Regular Pupil Adjustment*	\$19,826	\$20,627	\$25,923	n/a
Non-Severe SDC Adjustment**	\$49	\$748	\$1,081	n/a
100%	\$19,875	\$21,375	\$27,004	n/a

*Based on the percentage of Non-Special Day Class Students currently enrolled in the District (i.e., percentage of K-6, 7-8 and 9-12 students).

** Based on the percentage of Special Day Class Students currently enrolled in the District (i.e., percentage of K-6, 7-8 and 9-12 students).

Estimated total funding for the K-12 cost models in Table A-2 equals the new per-pupil base grants calculated above added to the per-pupil site acquisition and site development figures calculated in Appendix B and C, multiplied by the pupil capacity of each K-12 cost model. Table A-2 then calculates the total CMU grant and per-pupil CMU grant additions for the K-12 cost models.

(continued on next page)

Table A-2
Calculation of Per-Pupil CMU Grant Additions

K-6 Projects				
School	Per-Pupil Cost	Number of Pupils	Total Cost	Total CMU Grant
New ES	\$24,983	800	\$19,986,400	\$49,966
Totals		800	N/A	\$49,966
			100%	\$62
			50%	\$31
7-8 Projects				
School	Per-Pupil Cost	Number of Pupils	Total Cost	Total CMU Grant
New MS	\$27,464	904	\$24,827,456	\$62,069
Totals		904	N/A	\$62,069
			100%	\$69.00
			50%	\$34.50
9-12 Projects				
School	Per-Pupil Cost	Number of Pupils	Total Cost	Total CMU Grant
New HS	\$32,359	2,400	\$77,661,600	\$194,154
Totals		2,400	N/A	\$194,154
			100%	\$81.00
			50%	\$40.50

Table A-3 adds 50 percent of the per-pupil CMU grant addition calculated in Table A-2 to the totals calculated in Table A-1 to determine the final per-pupil grants allowable for use in the Level II/III fee calculations.

Table A-3
Calculation of Final Per-Pupil Grant Costs by Grade Grouping

Grade Group	K-6	7-8	9-12
50% SFP Grant	\$9,937.50	\$10,687.50	\$13,502.00
50% CMU Grant	\$31.00	\$34.50	\$40.50
50% Total Grant	\$9,968.50	\$10,722.00	\$13,542.50

Appendix B

Calculation of Allowable Per-Pupil Site Acquisition Costs

Appendix B

Calculation of Allowable Per-Pupil Site Acquisition Costs

The site sizes for the District's projects are consistent with the acreage amounts outlined in the guidelines in the "School Site Analysis and Development Handbook" (1966 Edition) published by the California State Department of Education (CDE).

Site acquisition costs for the District's elementary, middle and high school cost models are based on (1) actual and estimated land acquisition costs provided by District administrators and (2) applicable increases pursuant to Section 1859.74 of Title 2 of the California Code of Regulations for appraisals, surveys, site testing, CDE review/approval, preparation of the POESA and PEA and the DTSC cost for review, approval, and oversight of the POESA and the PEA and adjusted according to an annual CCI adjustment.

Table B-1 calculates the total site acquisition costs for each cost model for future facilities:

Table B-1
Calculation of Total Site Acquisition Cost

Cost Model	Site Acquisition Per-Acre	Acreage*	Total Site Acquisition
New K-6	\$26,000	13.7	\$356,200
New 7-8	\$26,000	21.5	\$559,000
New 9-12	\$52,000	46.5	\$2,418,000

*Site sizes are consistent with the acreage amounts outlined in the guidelines in the "School Site Analysis and Development Handbook" (1966 Edition) published by the CDE.

Table B-2 calculates the per-pupil site acquisition costs by grade grouping by taking the per-pupil site acquisition costs of all of the above cost models and calculating the average cost per grade group.

(continued on the next page)

Table B-2
Calculation of Per-Pupil Site Acquisition Costs by Grade Grouping

K-6 Cost Models			
School	Total Site Acquisition	K-6 Pupils	K-6 Per-Pupil Site Acq. Cost
New K-6	\$356,200	800	\$445
Totals	\$356,200	800	N/A
		100% Cost	\$445
7-8 Cost Model			
School	Total Site Acquisition	7-8 Pupils	7-8 Per-Pupil Site Acq. Cost
New 7-8	\$559,000	904	\$618
Totals	\$559,000	904*	N/A
		100% Cost	\$618
9-12 Cost Model			
School	Total Site Acquisition	9-12 Pupils	9-12 Per-Pupil Site Acq. Cost
New 9-12	\$2,418,000	2,400	\$1,008
Totals	\$2,418,000	2,400	N/A
		100% Cost	\$1,008

*Consistent with the capacity of the District's Desmond Middle School project (904 students).

Appendix C

Calculation of Allowable Per-Pupil Site Development Costs

Appendix C

Calculation of Allowable Per-Pupil Site Development Costs

Site Development Costs for a K-6 School

Service site development, off-site development and utility costs for new District K-6 school cost model are based on the March 26, 2008, Sate Allocation Board (SAB) meeting for the District's Parkwood Elementary School project, inflated by the Class B Construction Cost Index methodology used the Office of Public School Construction (OPSC), from 1.94 in March 2008 to 2.17 in January 2013. These costs are as follows:

Table C-1
Service Site Development, Off-Site Development and Utility Services Costs
for Elementary School Projects

Parkwood Elementary School Project	Costs
Service Site Development, Off-Site Development and Utility Services	\$2,119,366
Class B Construction Cost Index Adjustment (11.86%)	\$251,357
Total	\$2,370,723
Per-Acre Cost*	\$152,165
Total Cost for a 15.1 Acre Site **	\$2,297,692
Per-Pupil Site Development Costs***	\$2,872

*Based on 15.58 acres.

**Consistent with the Master Planned Site Acreage approvable by the CDE.

***Planned elementary school capacity is 800 students.

Estimated general site development costs for District elementary school projects are based on the average allowable general site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations. These costs are as follows:

Table C-2
General Site Development Costs for Elementary School Projects

Elementary School Cost Model Projects	Acres	Per-Acre Cost	Pupils	Per-Pupil Cost	Costs
Per-Useable Acre General Site Cost	15.1	\$31,692	n/a	n/a	\$478,549
Per-Pupil General Site Cost	n/a	n/a	800	\$1,193*	\$954,400
Totals	n/a	n/a	800	n/a	\$1,432,949
Average Per-Pupil General Site Development Cost**					\$1,791

*Equals 6% of the K-6 per-pupil base grant amount of \$19,875.

**Equals the totals of the General Site Costs, divided by the pupil capacity of the projects.

The total anticipated Site Development Costs for the District elementary school projects equals the per-pupil service site, off-site and utility development cost for the District's elementary school projects, plus the average per-pupil general site development costs related to the District's elementary school projects. The following table illustrates the total per-pupil site development costs for future District elementary school projects.

Table C-3
Total Site Development Costs for Elementary School Projects

Elementary School Projects	Costs
Average Per-Pupil Service Site, Off-Site and Utility Costs	\$2,872
Average Per-Pupil General Site Development Costs	\$1,791
Total Per-Pupil Site Development Cost	\$4,663

Site Development Costs for a 7-8 School

Service site development, off-site development, and utility costs for a new District 7-8 middle school cost model are based on the costs approved at the March 24, 2004, SAB meeting for the District's Nishimoto Elementary & Desmond Middle School (K-8 project), inflated by the Class B Construction Cost Index methodology used by the OPSC, from 1.52 in March 2004 to 2.17 in January 2013. These costs are as follows:

Table C-4
**Service Site Development, Off-Site Development and Utility Services Costs
for Middle School Projects**

Nishimoto Elementary & Desmond Middle (K-8 Project)	Costs
Service Site Development, Off-Site Development and Utility Services	\$3,664,802
Class B Construction Cost Index Adjustment (42.76%)	\$1,567,069
Total	\$5,231,871
Total Capacity	1,530
K-8 Per-Pupil Site Development Costs	\$3,420
7-8 Capacity of Desmond Middle School	904
Total 7-8 Site Development Costs	\$3,091,680
7-8 Per-Pupil Site Development Costs	\$3,420

Estimated general site development costs for District middle school projects are based on the average allowable general site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations. These costs are as follows:

(continued on next page)

Table C-5
General Site Development Costs for Middle School Projects

Middle School Cost Model Projects	Acres	Per-Acre Cost	Pupils	Per-Pupil Cost	Costs
Per-Useable Acre General Site Cost	21.9	\$31,692	n/a	n/a	\$694,055
Per-Pupil General Site Cost	n/a	n/a	904	\$1,283*	\$1,159,832
Totals	n/a	n/a	904	n/a	\$1,853,887
Average Per-Pupil General Site Development Cost**					\$2,051

*Equals 6% of the 7-8 per-pupil base grant amount of \$21,375.

**Equals the totals of the General Site Costs, divided by the pupil capacity of the projects.

The total anticipated Site Development Costs for the District middle school projects equals the per-pupil service site, off-site and utility development cost for the District's middle school projects, plus the average per-pupil general site development costs related to the District's middle school projects. The following table illustrates the total per-pupil site development costs for future District middle school projects.

Table C-6
Total Site Development Costs for Middle School Projects

Middle School Projects	Costs
Average Per-Pupil Service Site, Off-Site and Utility Costs	\$3,420
Average Per-Pupil General Site Development Costs	\$2,051
Total Per-Pupil Site Development Cost	\$5,471

Site Development Costs for 9-12 Projects

Service site development, off-site development and utility costs for new District 9-12 school cost model are based on a July 2005 cost estimate provided by the project civil engineer for the District's planned New High School project, inflated by the Class B Construction Cost Index methodology used by the OPSC, from 1.71 in July 2005 to 2.17 in January 2013. These costs are as follows:

(continued on next page)

Table C-7
Service Site Development, Off-Site Development and Utility Services Costs
for High School Projects

New High School Project	Site Development Costs
Site Development Costs (Service Site, Off-Site and Utility Services)	\$5,426,636
Class B Construction Cost Index Adjustment (26.90%)	\$1,459,765
Total	\$6,886,401
Per-Acre Site Development Cost*	\$120,140
Total Site Development Cost for a 52.7 Acre Site**	\$6,331,378
Total Capacity	2,400
Per-Pupil Site Development Costs	\$2,638

*Based on 57.32 acres.

**Consistent with the Master Planned Site Acreage approvable by the CDE.

Estimated general site development costs for the District's high school projects are based on the average allowable general site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations. These costs are as follows:

Table C-8
General Site Development Costs for High School Projects

High School Cost Model Projects	Acres	Per-Acre Cost	Pupils	Per-Pupil Cost	Costs
Per-Useable Acre General Site Cost	52.7	\$31,692	n/a	n/a	\$1,670,168
Per-Pupil General Site Cost	n/a	n/a	2,400	\$1,013*	\$2,431,200
Totals	n/a	n/a	2,400	n/a	\$4,101,368
Average Per-Pupil General Site Development Cost**					\$1,709

*Equals 3.75% of the 9-12 per-pupil base grant amount of \$27,004.

**Equals the totals of the General Site Costs, divided by the pupil capacity of the projects.

The total anticipated Site Development Costs for the District's high school projects equals the per-pupil service site, off-site and utility development cost for the District's high school projects, plus the average per-pupil general site development costs related to the District's high school projects. The following table illustrates the total per-pupil site development costs for future District high school projects.

Table C-9
Total Site Development Costs for High School Projects

High School Projects	Costs
Average Per-Pupil Service Site, Off-Site and Utility Costs	\$2,638
Average Per-Pupil General Site Development Costs	\$1,709
Total Per-Pupil Site Development Cost	\$4,347



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Request Approval of Public Disclosure of Collective Bargaining Agreement between Madera Unified School District and Certificated Management Bargaining Association (CMBA) for July 13, 2013-June 30, 2015

Responsible Staff: **Edward C. González, Superintendent**
Tracie Green, Director of Human Resources

Agenda Placement: New Business

Background/ rationale:

The Madera Unified School District and the Certificated Management Bargaining Association maintain the current contract language subject to the economic concessions/enhancements section previously Board approved on June 12, 2012. The public disclosure of the Collective Bargaining Agreement reflects for the 2013-2014 fiscal year the Certificated Management Salary Schedule shall be increased by 2% effective July 1, 2013.

Financial impact: \$233,496.30 - 2013-2014

Superintendent's recommendation:

The Superintendent recommends the Board approve the Public Disclosure of Collective Bargaining Agreement between Madera Unified School District and Certificated Management Bargaining Association (CMBA) for July 13, 2013-June 30, 2015

Supporting documents attached:

Public Disclosure of Proposed Collective Bargaining Agreement.

**Madera County Office of Education
District Fiscal Services**

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: Madera Unified School District

Name of Bargaining Unit: Certificated Management Bargaining Association (CMBA)

Certificated, Classified, Other: Certificated

The proposed agreement covers the period beginning: July 1, 2013 and ending June 30, 2015
(date) (date)

The Governing Board will act upon this agreement on: September 10, 2013
(date)

Type of Public Disclosure: Collective Bargaining Agreement

A. Proposed Change in Compensation

	Annual Cost Prior to Proposed Agreement FY 2013/14	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2013/14	Year 2 Increase/(Decrease) FY 2014/15	Year 3 Increase/(Decrease) FY 2015/16
1 Salary Schedule Increase (Decrease)	\$ 6,693,675	\$ 133,874	\$ 133,875	\$ 135,883
		2.00%	2.00%	2.03%
2 Step and Column - Increase (Decrease) Due to movement plus Adjustments included in budget	\$ -	\$ -	\$ 2,008	\$ 2,068
		0.00%	0.00%	0.00%
3 Other Compensation - Increase (Decrease) (Stipends, Bonuses, Longevity, Overtime, etc.)	\$ -	\$ -	\$ -	\$ -
Description of other compensation: Classified One Time Stipend	\$ -	\$ -	\$ -	\$ -
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicate etc.	\$ 944,612	\$ 18,892	\$ 19,176	\$ 19,468
		2.00%	2.03%	2.06%
5 Health/Welfare Plans (Incls.CIL)	\$ 943,437	\$ 80,730	\$ 64,283	\$ 46,399
		8.56%	6.81%	4.92%
6 Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$ 8,581,724	\$ 233,496.30	\$ 219,341.81	\$ 203,817.65
7 Total Number of Represented Employees (Use FTEs if appropriate)	69.00	69.00	69.00	69.00
8 Total Compensation Average Cost per Employee	\$ 124,373	\$ 3,384	\$ 3,179	\$ 2,954
		2.72%	2.56%	2.38%

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

For the 2013-14 fiscal year, the Certificated Management Salary Schedule shall be increased by 2% effective July 1, 2013.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No

11. Please include comments and explanations as necessary.

N/A

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☒

No ☐

If yes, please describe the cap amount.

The base District contribution for Medical, Dental, and Vision for 2013-14 was increased from \$13,673 to \$14,843 per eligible employee. The base will increase annually by 3%.

B. Proposed Negotiated Changes in Noncompensation Items

(i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

See attached Tentative Agreement signed 5-9-12.

C. What are the specific impacts on instructional and support programs to accommodate the settlement?

Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

None

D. What contingency language is included in the proposed agreement?

Include specific areas identified reopeners, applicable fiscal years, and specific contingency language.

See attached Tentative Agreement signed 5-9-12

E. Will this agreement create, increase or decrease deficit financing in the current or subsequent year(s)?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

No

F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

G. Source of Funding for Proposed Agreement

1. Current Year

General Fund - 01, Adult Ed - Fund 11, Child Development - Fund 12

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

General Fund - 01, Adult Ed - Fund 11, Child Development - Fund 12

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

General Fund - 01, Adult Ed - Fund 11, Child Development - Fund 12

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Madera Unified School District Certificated Management Bargaining Association (CMBA) Certificated				
	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
	7/1/2013			
Revenue Limit Sources (8010-8099)	96,559,142	0	0	96,559,142
Remaining Revenues (8100-8799)	17,614,331	0	0	17,614,331
Total Revenues	114,173,473	0	0	114,173,473
EXPENDITURES				
Certificated Salaries (1000-1999)	56,266,914	106,763	943,623	57,317,300
Classified Salaries (2000-2999)	10,655,055	0	0	10,655,055
Employee Benefits (3000-3999)	25,892,407	15,066	1,016,444	26,923,917
Books and Supplies (4000-4999)	4,230,463	0	0	4,230,463
Services, Other Operating Expenses (5000-5999)	7,311,653	0	0	7,311,653
Capital Outlay (6000-6599)	461,000	0	0	461,000
Other Outgo (7100-7299) (7400-7499)	734,776	0	0	734,776
Direct Support/Indirect Cost (7300-7399)	-1,488,365	0	0	-1,488,365
Other Adjustments	0	0	0	0
Total Expenditures	104,063,903	121,829	1,960,067	106,145,799
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,109,570	-121,829	-1,960,067	8,027,674
OTHER FINANCING SOURCES				
Transfers In & Other Sources (8910-8979)	18,935	0	0	18,935
Transfers Out & Other Uses (7610-7699)	1,269,566	0	0	1,269,566
Contributions (8980-8999)	-10,924,986	0	-202,235	-11,127,221
Total Financing Sources	-12,175,617	0	-202,235	-12,377,852
NET INCREASE (DECREASE) IN FUND BALANCE	-2,066,047	-121,829	-2,162,302	-4,350,178
Beginning Fund Balance	36,433,393	0	0	36,433,393
Prior-Year Adjustments/Restatements (9793/9795)	0	0	0	0
Current Year Ending Fund Balance	34,367,346	-121,829	-2,162,302	32,083,215
COMPONENTS OF ENDING BALANCE:				
Nonspendable	261,797	0	0	261,797
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	4,730,724	0	0	4,730,724
Reserve for Economic Uncertainties 3%	4,316,613	0	0	4,316,613
Unassigned/Unappropriated	25,058,212	-121,829	-2,162,302	22,774,081

* Please see question on page 6 (#5 & #6).

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Madera Unified School District Certificated Management Bargaining Association (CMBA) Certificated				
	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
7/1/2013				
Revenue Limit Sources (8010-8099)	1,318,916.00	0.00	0.00	1,318,916.00
Remaining Revenues (8100-8799)	26,309,741.00	0.00	0.00	26,309,741.00
Total Revenues	27,628,657.00	0.00	0.00	27,628,657.00
EXPENDITURES				
Certificated Salaries (1000-1999)	12,641,220.00	23,587.00	216,456.00	12,881,263.00
Classified Salaries (2000-2999)	6,728,590.00	0.00	0.00	6,728,590.00
Employee Benefits (3000-3999)	8,605,191.00	3,329.00	235,109.00	8,843,629.00
Books and Supplies (4000-4999)	7,351,861.00	-26,916.00	-249,330.00	7,075,615.00
Services, Other Operating Expenses (5000-5999)	1,677,876.00	0.00	0.00	1,677,876.00
Capital Outlay (6000-6599)	0.00	0.00	0.00	0.00
Other Outgo (7100-7299) (7400-7499)	652,927.00	0.00	0.00	652,927.00
Direct Support/Indirect Cost (7300-7399)	895,978.00	0.00	0.00	895,978.00
Other Adjustments	0.00	0.00	0.00	0.00
Total Expenditures	38,553,643.00	0.00	202,235.00	38,755,878.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-10,924,986.00	0.00	-202,235.00	-11,127,221.00
OTHER FINANCING SOURCES				
Transfers In & Other Sources (8910-8979)	0.00	0.00	0.00	0.00
Transfers Out & Other Uses (7610-7699)	0.00	0.00	0.00	0.00
Contributions (8980-8999)	10,924,986.00	0.00	202,235.00	11,127,221.00
Total Financing Sources	10,924,986.00	0.00	202,235.00	11,127,221.00
NET INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00
FUND BALANCE, RESERVES				
Beginning Fund Balance	268,328.00	0.00	0.00	268,328.00
Prior-Year Adjustments/Restatements (9793/9795)	0.00	0.00	0.00	0.00
Current Year Ending Fund Balance	268,328.00	0.00	0.00	268,328.00
COMPONENTS OF ENDING BALANCE:				
Nonspendable	268,328.00	0.00	0.00	268,328.00
Restricted	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00
Reserve for Economic Uncertainties 3%	0.00	0.00	0.00	0.00
Unassigned/Unappropriated	0.00	0.00	0.00	0.00

* Please see question on page 6 (#5 & #6).

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund				
Madera Unified School District Certificated Management Bargaining Association (CMBA) Certificated				
	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
7/1/2013				
Revenue Limit Sources (8010-8099)	97,878,058.00	0.00	0.00	97,878,058.00
Remaining Revenues (8100-8799)	43,924,072.00	0.00	0.00	43,924,072.00
TOTAL REVENUES	141,802,130.00	0.00	0.00	141,802,130.00
EXPENDITURES				
Certificated Salaries (1000-1999)	68,908,134.00	130,350.00	1,160,079.00	70,198,563.00
Classified Salaries (2000-2999)	17,383,645.00	0.00	0.00	17,383,645.00
Employee Benefits (3000-3999)	34,497,598.00	18,395.00	1,251,553.00	35,767,546.00
Books and Supplies (4000-4999)	11,582,324.00	-26,916.00	-249,330.00	11,306,078.00
Services, Other Operating Expenses (5000-5999)	8,989,529.00	0.00	0.00	8,989,529.00
Capital Outlay (6000-6599)	461,000.00	0.00	0.00	461,000.00
Other Outgo (7100-7299) (7400-7499)	1,387,703.00	0.00	0.00	1,387,703.00
Direct Support/Indirect Cost (7300-7399)	-592,387.00	0.00	0.00	-592,387.00
Other Adjustments	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	142,617,546.00	121,829.00	2,162,302.00	144,901,677.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-815,416.00	-121,829.00	-2,162,302.00	-3,099,547.00
OTHER FINANCING SOURCES				
Transfers In & Other Sources (8910-8979)	18,935.00	0.00	0.00	18,935.00
Transfers Out & Other Uses (7610-7699)	1,269,566.00	0.00	0.00	1,269,566.00
Contributions (8980-8999)	0.00	0.00	0.00	0.00
Total Financing Sources	-1,250,631.00	0.00	0.00	-1,250,631.00
NET INCREASE (DECREASE) IN FUND BALANCE	-2,066,047.00	-121,829.00	-2,162,302.00	-4,350,178.00
FUND BALANCE, RESERVES				
Beginning Fund Balance	36,701,721.00	0.00	0.00	36,701,721.00
Prior-Year Adjustments/Restatements (9793/9795)	0.00	0.00	0.00	0.00
Current Year Ending Fund Balance	34,635,674.00	-121,829.00	-2,162,302.00	32,351,543.00
COMPONENTS OF ENDING BALANCE:				
Nonspendable	530,125.00	0.00	0.00	530,125.00
Restricted	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00
Assigned	4,730,724.00	0.00	0.00	4,730,724.00
Reserve for Economic Uncertainties 3%	4,316,613.00	0.00	0.00	4,316,613.00
Unassigned/Unappropriated	25,058,212.00	-121,829.00	-2,162,302.00	22,774,081.00
Reserve for Economic Uncertainties Percentage	20.42%	-100.00%	-100.00%	18.53%

* Please see question on page 6 (#5 & #6).

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund			
Madera Unified School District Certificated Management Bargaining Association (CMBA) Certificated			
	FY 2013/14	FY 2014/15	FY 2015/16
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Revenue Limit Sources (8010-8099)	97,878,058.00	99,645,790.00	101,844,027.00
Remaining Revenues (8100-8799)	43,924,072.00	43,261,672.00	43,261,672.00
TOTAL REVENUES	141,802,130.00	142,907,462.00	145,105,699.00
EXPENDITURES			
Certificated Salaries (1000-1999)	70,198,563.00	70,578,207.00	71,622,076.00
Classified Salaries (2000-2999)	17,383,645.00	17,644,400.00	17,909,066.00
Employee Benefits (3000-3999)	35,767,546.00	36,403,426.00	37,467,733.00
Books and Supplies (4000-4999)	11,306,078.00	11,309,677.00	11,062,906.00
Services, Other Operating Expenses (5000-5999)	8,989,529.00	9,120,718.00	9,224,567.00
Capital Outlay (6000-6599)	461,000.00	461,000.00	461,000.00
Other Outgo (7100-7299) (7400-7499)	1,387,703.00	1,387,703.00	1,387,703.00
Direct Support/Indirect Cost (7300-7399)	-592,387.00	-907,583.00	-907,583.00
Other Adjustments	0.00	0.00	0.00
Total Expenditures	144,901,677.00	145,997,548.00	148,227,468.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-3,099,547.00	-3,090,086.00	-3,121,769.00
OTHER FINANCING SOURCES			
Transfers In & Other Sources (8910-8979)	18,935.00	18,935.00	18,935.00
Transfers Out & Other Uses (7610-7699)	1,269,566.00	1,269,566.00	1,269,566.00
Total Financing Sources	-1,250,631.00	-1,250,631.00	-1,250,631.00
NET INCREASE (DECREASE) IN FUND BALANCE	-4,350,178.00	-4,340,717.00	-4,372,400.00
FUND BALANCE, RESERVES			
Beginning Fund Balance	36,701,721.00	32,351,543.00	28,010,826.00
Current Year Ending Fund Balance	32,351,543.00	28,010,826.00	23,638,426.00
COMPONENTS OF ENDING BALANCE:			
Nonspendable	530,125.00	530,125.00	530,125.00
Restricted	0.00	0.00	0.00
Committed	0.00	0.00	0.00
Assigned	4,730,724.00	4,400,971.00	4,080,971.00
Reserve for Economic Uncertainties 3%	4,316,613.00	4,418,013.42	4,484,911.02
Unassigned/Unappropriated	22,774,081.00	18,661,716.58	14,542,418.98
Reserve for Economic Uncertainties Percentage	18.53%	15.67%	12.73%

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

	FY 2013/14	FY 2014/15	FY 2015/16
a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 146,171,243	\$ 147,267,114	\$ 149,497,034
b. State Standard Minimum Reserve Percentage for this District	3.00%	3.00%	3.00%
c. State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR \$50,000	\$ 4,385,137	\$ 4,418,013	\$ 4,484,911

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 4,316,613	\$ 4,418,013	\$ 4,484,911
b. General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 22,774,081	\$ 18,661,717	\$ 14,542,419
c. Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)			
d. Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790)			
g. Total Available Reserves	\$ 27,090,694	\$ 23,079,730	\$ 19,027,330
h. Reserve for Economic Uncertainties Percentage	18.53%	15.67%	12.73%

3. Do unrestricted reserves meet the state minimum reserve amount?

	FY 2013/14	FY 2014/15	FY 2015/16
State Minimum Reserve Met:	Yes	Yes	Yes

4. If no, how do you plan to restore your reserves?

N/A

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 6, Page 1 (i.e., increase was partially budgeted), explain the variance below:

Page 1 includes all funds, Page 4 includes General Fund only.

6. Please include any additional comments and explanations of Page 4 as necessary:

The budget information does not include the new local control funding formula.

L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of Madera Unified School District hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the Certificated Management Bargaining Association (CMBA) during the term of the agreement from

July 1, 2013 to June 30, 2015

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

Budget Adjustment Categories:

MUTA - Certificated - Approved 8/30/13

CMBA - Certificated Management - Pending

Approval 9/10/13

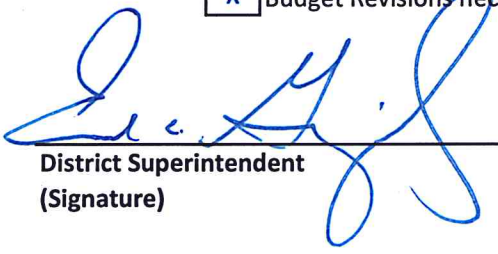
**Budget Adjustment
Increase (Decrease)**

\$ (2,162,302.00)

\$ (121,829.00)

☒ Budget Revisions necessary

☐ No Budget Revisions necessary



District Superintendent
(Signature)

9/5/13

Date



Chief Business Officer
(Signature)

9-5-13

Date

M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

District Superintendent (or Designee)
(Signature)

Date

Teri Bradshaw, Director of Fiscal Services
Contact Person

(559) 675-4500 Ext 208
Phone

President or Clerk of the Governing Board

Date

Madera Unified School District
Certificated Management Bargaining Association
2013/2014 Salary Schedule
 (Based on 2012/2013 with 2% Increase)

RG	POSITION BASE SALARY	DUTY DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
10	EDUCATIONAL SPECIALIST	193	69,259	71,369	73,479	75,592	77,697
11	EDUCATIONAL SPECIALIST	210	75,365	77,661	79,956	82,255	84,546
12	ATHLETIC DIRECTOR ACTIVITIES DIRECTOR ADMIN INTERN	198	75,384	77,682	79,978	82,277	84,569
15	ATTENDANCE OFFICER	219	82,351	84,859	87,367	89,878	92,382
18	COORDINATOR-HEALTH SERVICE	213	84,219	86,786	89,350	91,919	94,480
19	COORDINATOR-PE/ATHLETICS COORDINATOR-K-8 MUSIC COORDINATOR-TECHNOLOGY COORDINATOR-ASSESSMENT COORD. BEGINNING TEACHER SUPPT. COORDINATOR-ELD COORDINATOR-CURRICULUM COORDINATOR CATEGORICAL PROGRM COORDINATOR SPECIAL SERVICES	219	86,606	89,245	91,885	94,525	97,158
21	VICE PRINCIPAL K-6 / K-8	205	78,050	80,428	82,806	85,186	87,559
22	VICE PRINCIPAL-MIDDLE SCHOOL DIRECTOR GUID & CNSLG VICE PRINCIPAL - ALTERNATIVE ED	205	80,989	83,456	85,924	88,393	90,857
23	PROGRAM SPECIALIST VICE PRINCIPAL-ADULT ED/FURMAN	208	82,217	84,720	87,225	89,732	92,232
24	VICE PRINCIPAL - HIGH SCHOOL	205	87,430	90,093	92,756	95,423	98,080
25	VICE PRINCIPAL - K-6 (YRS/06-07 ONLY)	229	87,159	89,815	92,470	95,127	97,778
26	PRINCIPAL-CONT. SCHOOL DIRECTOR CHILD CARE PROGRAM	208	86,058	88,680	91,303	93,927	96,544
27	PRINCIPAL K-6 / K-8	210	89,161	91,877	94,592	97,311	100,023
29	PRINCIPAL-MIDDLE SCHOOL	213	93,544	96,392	99,243	102,096	104,940
30	PRINCIPAL-ADULT ED/FURMAN	220	91,070	93,843	96,618	99,395	102,164
33	PRINCIPAL - HIGH SCHOOL	220	100,985	104,061	107,138	110,217	113,288

MUSD Board Approval:
Motion #:
Date:
Document #:
Effective: July 1, 2013

8/29/2013



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Approval of 2012-13 Financial Reports

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: New Business

Background/ rationale:

The Financial Report is being provided to the Board of Trustees to inform them of the District's financial status for the 2012-13 fiscal year. It is also used as a tool for the Board and Administrators to aid in making necessary financial decisions to meet the goals of the district.

Financial impact:

See attached 2012-13 Financial Report

Superintendent's recommendation:

Superintendent recommends approval of the 2012-13 Financial Reports

Supporting documents attached:

- June 30, 2013 Combined Balance Sheet for all funds
- 2012-13 Financial Reports with 2013-14 Modified Budget
- 2012-13 Revenue Limit Recap
- 2013-14 Revenue Limit Recap
- Revenue and Expense Pie Charts
- Special Funds 2012-13 Financial Reports with 2013-14 Modified Budget

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2013

ASSETS:	Acct Code	Fund 01 General Fund	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Child Nutrition	Fund 14 Deferred Maintenance	Fund 21 Building Fund Bond Proceeds	Fund 25 Developer Fees	Fund 27 Redevelopment Agency
1. Cash									
a) in County Treasury	9110	\$ 26,807,503.44	\$ 634,858.45	\$ 223,863.46	\$ 3,708,843.25	\$ 214,674.55	\$ 13,673,928.20	\$ 4,476,983.73	\$ 299,911.24
b) Fair Value Adj to Cash in Cnty Tres	9111								
c) in Revolving Fund	9130	28,000.00	2,000.00		3,140.00				
d) Cash with Fiscal Agent	9135	-	-		18,569.64				
e) Collections Awaiting/Clearing	9140-45								
2. Investments	9150								
3. Accounts Receivable	9200	27,990,361.73	139,837.08	106,121.38	1,475,848.93				
4. Due from Other Funds	9310	311,446.79	291.80	67.72	1,064.00				
5. Stores Accounts	9320	668,932.11			345,695.53				
6. Prepaid Expenditures	9330	25,247.10							
7. Other Current Assets	9340								
Total Assets		\$ 55,831,491.17	\$ 776,987.33	\$ 330,052.56	\$ 5,553,161.35	\$ 214,674.55	\$ 13,673,928.20	\$ 4,476,983.73	\$ 299,911.24
LIABILITIES AND FUND BALANCE:									
Liabilities:									
1. Accounts Payable	9509-10	\$ 2,275,913.92	\$ 4,509.97	\$ 1,950.38	\$ 179,271.93	\$ 2,905.40	\$ -	\$ 49,714.70	\$ -
2. Holding Accounts - Benefits	9511-16	4,487,702.82	2,344.21	2,536.57	7,734.82			224.14	
3. Federal Tax Holding	9542								
4. Use Tax Liability	9550	(468.86)	-		89.95				
5. Other Current Liabilities	9551-70	(263.76)							
6. Deferred Payroll	9577	3,506,194.09							
7. Due to Other Funds/Current Loans	9610-40	3,390,359.52	11,316.78	250,739.37	49,145.32		4,271.00	1,228.12	
9. Deferred Revenue	9650	47,327.78							
Total Liabilities		\$ 13,706,765.51	\$ 18,170.96	\$ 255,226.32	\$ 238,242.02	\$ 2,905.40	\$ 4,271.00	\$ 51,166.96	\$ -
FUND EQUITY									
Ending Fund Balance June 30, 2012		\$ 42,124,725.66	\$ 758,816.37	\$ 74,826.24	\$ 5,315,919.33	\$ 211,769.15	\$ 13,669,657.20	\$ 4,425,816.77	\$ 299,911.24
Total Liabilities and Fund Equity		\$ 55,831,491.17	\$ 776,987.33	\$ 330,052.56	\$ 5,553,161.35	\$ 214,674.55	\$ 13,673,928.20	\$ 4,476,983.73	\$ 299,911.24
Total Revenue		144,878,962.12	1,110,351.14	1,507,901.26	10,695,458.92	661,308.19	94,016.29	1,090,806.88	545,351.19
Total Expenditures		142,384,099.46	1,003,818.61	1,510,225.69	11,037,990.61	1,002,768.09	27,019.24	1,499,611.83	634,470.00
Nonspendable: Revolving Cash, Stores, Prepd Exp.		722,178	2,000		348,836				
Restricted: Carryover - Entitlements/Local Projects		1,142,198	11,953	74,826	4,968,083		13,669,657	4,425,817	
Committed:			730,379			211,769			
Assigned:									299,911
Carryover - Other		762,045	14,485						
Equipment Replacement (Prev FN 17)		1,235,067							
Technology Infrastructure (Tier III)		2,340,114							
Textbooks (Tier III, Lottery)		2,827,288							
G.A.S.B. 16		786,504							
Unassigned/Unappropriated									
Reserve for Economic Uncertainties		4,271,523							
Unassigned/Unappropriated Amount	3.0%	28,037,809							
Unassigned/Unappropriated + 3% Reserve		32,309,332							

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2013

Acct Code	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Capital	Fund 41 Special Reserve Building	Fund 56 Debt Service Fund	Fund 73 Foundation Trust Scholarship	Fund 75 Foundation Trust Mem. Scholarship	Total All Funds
ASSETS:							
1. Cash							
a) in County Treasury							
b) Fair Value Adj to Cash in Cnty Tres							
c) in Revolving Fund							
d) Cash with Fiscal Agent							
e) Collections Awaiting/Clearing							
2. Investments							
3. Accounts Receivable							
4. Due from Other Funds							
5. Stores Accounts							
6. Prepaid Expenditures							
7. Other Current Assets							
Total Assets	\$ 3,832,559.64	\$ 793,877.55	\$ 273,614.40	\$ 609,537.78	\$ 67,748.01	\$ 2,321.39	\$ 86,736,848.90
LIABILITIES AND FUND BALANCE:							
Liabilities:							
1. Accounts Payable							
2. Holding Accounts - Benefits							
3. Federal Tax Holding							
4. Use Tax Liability							
5. Other Current Liabilities							
6. Deferred Payroll							
7. Due to Other Funds/Current Loans							
9. Deferred Revenue							
Total Liabilities	\$ 4,361.35	\$ 32,732.47	\$ -	\$ -	\$ -	\$ -	\$ 14,311,841.99
FUND EQUITY							
Ending Fund Balance June 30, 2012	\$ 3,828,198.29	\$ 761,145.08	\$ 273,614.40	\$ 609,537.78	\$ 67,748.01	\$ 2,321.39	\$ 72,425,006.91
Total Liabilities and Fund Equity	\$ 3,832,559.64	\$ 793,877.55	\$ 273,614.40	\$ 609,537.78	\$ 67,748.01	\$ 2,321.39	\$ 86,736,848.90
Total Revenue	93,241.01	4,709.41	1,425.29	1,267,651.53	371.95	12.09	161,951,567.27
Total Expenditures	169,512.03	241,078.38	-	1,265,118.76	9,000.00	-	160,784,712.70
Nonspendable: Revolving Cash, Stores, Prepd Exp.							
Restricted: Carryover - Entitlements/Local Projects							
Committed:							
Assigned:							
Carryover - Other							
Equipment Replacement (Prev FN 17)							
Technology Infrastructure (Tier III)							
Textbooks (Tier III, Lottery)							
G.A.S.B. 16							
Unassigned/Unappropriated							
Reserve for Economic Uncertainties							
Unassigned/Unappropriated Amount							
Unassigned/Unappropriated + 3% Reserve							

**GENERAL FUND - FUND 01
2012-13 FINANCIAL**

RESTRICTED/UNRESTRICTED

	2012-13 Adopted Budget	2012-13 Budget 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ 89,675,964	\$ 97,329,284	\$ 97,217,693	\$ 97,878,058	\$ 97,878,058
Federal	10,538,591	14,605,202	12,162,118	11,592,850	13,918,205
Other State	24,802,735	27,300,431	29,337,168	27,178,145	27,190,187
Other Local	5,106,734	6,096,075	6,131,412	5,153,077	5,291,061
TOTAL REVENUES	\$ 130,124,024	\$ 145,330,992	\$ 144,848,391	\$ 141,802,130	\$ 144,277,511
EXPENDITURES:					
Certificated Salaries	\$ 67,770,404	\$ 67,551,167	\$ 66,854,687	\$ 68,908,134	\$ 68,917,842
Classified Salaries	16,997,844	17,568,443	17,707,382	17,383,645	17,386,786
Employee Benefits	35,480,361	35,542,125	35,032,836	34,497,598	34,499,706
Books and Supplies	10,753,841	11,460,279	8,595,021	11,582,324	15,675,298
Services/Other Operating	9,798,751	12,639,850	10,632,321	8,989,529	9,187,406
Capital Outlay	-	1,212,897	1,142,382	461,000	522,623
Other Outgoing	1,239,586	1,684,039	1,686,094	1,387,703	1,387,703
Direct Support/Indirect Costs	(575,905)	(570,172)	(531,378)	(592,387)	(592,387)
TOTAL EXPENDITURES	\$ 141,464,882	\$ 147,088,628	\$ 141,119,343	\$ 142,617,546	\$ 146,984,977
EXCESS (DEFICIENCY)	\$ (11,340,858)	\$ (1,757,636)	\$ 3,729,048	\$ (815,416)	\$ (2,707,466)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fn 17, Fn 25	18,935	18,935	17,421	18,935	18,935
Interfund Trnsfers Out - FN11, FN12, FN35	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Other Sources/Uses	(9,335)	70,790	8,625	(9,335)	57,639
Contributions to Restricted Programs	-	-	-	-	-
Transfers of Restricted Balances	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,250,631)	\$ (1,170,506)	\$ (1,234,185)	\$ (1,250,631)	\$ (1,183,657)
NET INCREASE IN FUND BALANCE	\$ (12,591,489)	\$ (2,928,142)	\$ 2,494,863	\$ (2,066,047)	\$ (3,891,123)
BEGINNING FUND BALANCE, JULY 1	\$ 37,688,766	\$ 39,629,863	\$ 39,629,863	\$ 36,701,721	\$ 42,124,726
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 37,688,766	\$ 39,629,863	\$ 39,629,863	\$ 36,701,721	\$ 42,124,726
ENDING BALANCE, JUNE 30	\$ 25,097,277	\$ 36,701,721	\$ 42,124,726	\$ 34,635,674	\$ 38,233,603
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	\$ 522,232	\$ 530,125	\$ 722,178	\$ 530,125	\$ 722,178
Restricted - Grant-Def at Year-End	0	0	0	(0)	(0)
- Carryover, Entitlements	-	-	1,047,039	-	-
- Carryover, Other Local Projects	-	-	95,159	-	-
Committed:					
Assigned:- Carryover, Other	71,035	198,025	762,045	63,824	447,454
- Equipment Replacement (Prev FN17)	992,384	1,224,724	1,235,067	924,724	935,067
- Technology Infrastructure (Tier III)	-	-	2,340,114	-	2,340,114
- Textbooks (Tier III, Lottery)	1,583,643	2,817,999	2,827,288	2,817,999	2,827,288
- G.A.S.B. 16 Va Accrual	1,018,730	924,177	786,504	924,177	786,504
Unassigned/Unappropriated					
Unassigned/Unappropriated + 3% Reserve	20,909,253	31,006,671	32,309,332	29,374,825	30,174,997
Reserve for Economic Uncertainties: 3%	4,284,437	4,450,746	4,271,523	4,316,613	4,445,627
Unassigned/Unappropriated Amount	16,624,816	26,555,926	28,037,809	25,058,212	25,729,370

**GENERAL FUND - FUND 01
2012-13 FINANCIAL**

	2012-13 Adopted Budget	2012-13 Budget 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
RESTRICTED/UNRESTRICTED					
REVENUE LIMIT:	\$ 89,675,964	\$ 97,329,284	\$ 97,217,693	\$ 97,878,058	\$ 97,878,058
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,254,180	\$ 1,272,847	\$ 1,269,932	\$ 1,145,562	\$ 1,145,562
Special Ed IDEA LA Part B	-	-	2,915	-	-
Education Jobs & Medicaid Assistance Act 201	-	-	-	-	-
Title I	6,740,406	8,787,972	7,231,476	6,159,862	7,716,359
Voc & Appl Sec lic (Perkins)	-	-	189,256	-	170,330
Title II	1,015,747	1,505,399	1,354,342	883,866	1,137,829
Title III	770,494	1,328,080	1,058,058	620,855	890,878
Title IV - 21st Century Comm Learning Center	-	-	-	2,259,875	2,259,875
Other Federal Income	757,764	1,710,904	1,056,140	522,830	597,372
TOTAL FEDERAL	\$ 10,538,591	\$ 14,605,202	\$ 12,162,118	\$ 11,592,850	\$ 13,918,205
OTHER STATE:					
Tier III	\$ 9,789,941	\$ 9,789,941	\$ 11,961,887	\$ 9,893,839	\$ 9,893,839
Class Size Reduction K-3 (20-1)	3,805,263	3,751,713	3,751,713	3,751,713	3,751,713
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	-	539,738	539,738	861,206	861,206
Lottery	2,836,843	3,364,682	3,270,360	3,121,152	3,121,152
Other State Apport - Prior Year	-	-	696	-	-
Prop 98 Mental Health Apportionment	-	15,350	15,350	-	-
ELAP	-	-	-	-	-
After School Ed & Safety Grant	-	1,780,312	1,750,771	1,780,312	1,780,312
Ag Voc Incentive Grants	26,696	41,641	29,599	27,346	39,388
Economic Impact Aid/LEP	4,665,739	4,249,472	4,249,472	4,249,735	4,249,735
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	2,734,455	2,749,419	2,749,419	2,749,419	2,749,419
Transportation - Special Ed	40,798	41,023	41,023	41,023	41,023
(BTSA) Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	903,000	895,957	895,957	662,400	662,400
All Other State Income	-	81,183	81,183	40,000	40,000
TOTAL OTHER STATE	\$ 24,802,735	\$ 27,300,431	\$ 29,337,168	\$ 27,178,145	\$ 27,190,187
OTHER LOCAL:					
Special Education Interagency	\$ 3,605,982	\$ 3,619,989	\$ 3,559,184	\$ 3,619,989	\$ 3,619,989
Sales, Leases, and Rentals	12,195	35,483	43,040	12,500	12,500
Interest	221,668	175,748	174,717	140,000	140,000
Transportation Fees from Individuals	95,700	86,702	89,065	95,700	95,700
Interagency Services Between LEA's	854,893	994,957	1,155,983	968,696	1,071,846
All Other Local Income	316,296	1,183,196	1,109,425	316,192	351,026
TOTAL OTHER LOCAL	\$ 5,106,734	\$ 6,096,075	\$ 6,131,412	\$ 5,153,077	\$ 5,291,061
TOTAL REVENUES:	\$ 130,124,024	\$ 145,330,992	\$ 144,848,391	\$ 141,802,130	\$ 144,277,511
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 18,935	\$ 18,935	\$ 17,421	\$ 18,935	\$ 18,935
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve FN11, FN12	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Interfund Trnsfrs Out	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)
SOURCES	\$ -	\$ 80,125	\$ 13,150	\$ -	\$ 66,974
USES	(9,335)	(9,335)	(4,525)	(9,335)	(9,335)
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,250,631)	\$ (1,170,506)	\$ (1,234,185)	\$ (1,250,631)	\$ (1,183,657)

**GENERAL FUND - FUND 01
2012-13 FINANCIAL**

UNRESTRICTED

	2012-13 Adopted Budget	2012-13 Budget 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ 88,401,151	\$ 96,032,319	\$ 95,919,479	\$ 96,559,142	\$ 96,559,142
Federal	104,508	115,699	11,191	-	-
Other State	15,956,738	16,794,974	18,951,613	17,071,029	17,071,029
Other Local	624,769	1,188,552	1,242,748	543,302	543,302
TOTAL REVENUES	\$ 105,087,166	\$ 114,131,544	\$ 116,125,031	\$ 114,173,473	\$ 114,173,473
EXPENDITURES:					
Certificated Salaries	\$ 54,783,151	\$ 54,359,669	\$ 53,826,573	\$ 56,266,914	\$ 56,266,914
Classified Salaries	10,483,451	10,879,954	10,968,986	10,655,055	10,655,055
Employee Benefits	26,596,516	26,517,077	26,158,285	25,892,407	25,892,407
Books and Supplies	4,031,375	3,041,719	2,492,635	4,230,463	4,739,506
Services/Other Operating	8,108,362	7,867,040	6,910,517	7,311,653	7,464,338
Capital Outlay	-	336,645	395,993	461,000	461,000
Other Outgoing	409,738	990,438	990,436	734,776	734,776
Direct Support/Indirect Costs	(1,354,155)	(1,625,809)	(1,366,676)	(1,488,365)	(1,488,365)
TOTAL EXPENDITURES	\$ 103,058,438	\$ 102,366,733	\$ 100,376,749	\$ 104,063,903	\$ 104,725,631
EXCESS (DEFICIENCY)	\$ 2,028,728	\$ 11,764,811	\$ 15,748,282	\$ 10,109,570	\$ 9,447,842
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fn 17, Fn 25	\$ 18,935	\$ 18,935	\$ 17,421	\$ 18,935	\$ 18,935
Interfund Tmsfrs Out - FN11, FN12	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Other Sources/Uses	(9,335)	(9,335)	(4,525)	(9,335)	(9,335)
Contributions to Restricted Programs	(10,635,743)	(10,950,967)	(10,776,691)	(10,924,986)	(10,946,136)
Transfers of Restricted Balances	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (11,886,374)	\$ (12,201,598)	\$ (12,024,027)	\$ (12,175,617)	\$ (12,196,767)
NET INCREASE IN FUND BALANCE	\$ (9,857,646)	\$ (436,787)	\$ 3,724,255	\$ (2,066,047)	\$ (2,748,925)
BEGINNING FUND BALANCE, JULY 1	\$ 34,692,768	\$ 36,870,180	\$ 36,870,180	\$ 36,433,393	\$ 40,594,435
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
Restated Fund Balance July 1	\$ 34,692,768	\$ 36,870,180	\$ 36,870,180	\$ 36,433,393	\$ 40,594,435
ENDING BALANCE, JUNE 30	\$ 24,835,122	\$ 36,433,393	\$ 40,594,435	\$ 34,367,346	\$ 37,845,510
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	260,077	261,797	334,086	261,797	334,086
Restricted - Grant-Def at Year-End	-	-	-	-	-
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
Committed:					
Assigned: - Carryover, Other	71,035	198,025	762,045	63,824	447,454
- Equipment Replacement (Prev FN17)	992,384	1,224,724	1,235,067	924,724	935,067
- Technology Infrastructure (Tier III)	-	-	2,340,114	-	2,340,114
- Textbooks (Tier III & Lottery)	1,583,643	2,817,999	2,827,288	2,817,999	2,827,288
- G.A.S.B. 16 Va Accrual	1,018,730	924,177	786,504	924,177	786,504
	-	-	-	-	-

**GENERAL FUND - FUND 01
2012-13 FINANCIAL**

	2012-13 Adopted Budget	2012-13 Budget 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
UNRESTRICTED					
REVENUE LIMIT:	\$ 88,401,151	\$ 96,032,319	\$ 95,919,479	\$ 96,559,142	\$ 96,559,142
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA American Recovery & Reinvestment	-	-	-	-	-
Education Jobs & Medicaid Assistance Act 201	-	-	-	-	-
Title I	-	-	-	-	-
Federal Fiscal Stabilization Fund	-	-	-	-	-
Title II	-	-	-	-	-
Title III	-	-	-	-	-
Other Federal Income	104,508	115,699	11,191	-	-
TOTAL FEDERAL	\$ 104,508	\$ 115,699	\$ 11,191	\$ -	\$ -
OTHER STATE:					
Tier III FLEX SBX3 4	\$ 9,789,941	\$ 9,789,941	\$ 11,961,887	\$ 9,893,839	\$ 9,893,839
Class Size Reduction K-3 (20-1)	3,805,263	3,751,713	3,751,713	3,751,713	3,751,713
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	-	539,738	539,738	861,206	861,206
Lottery	2,361,534	2,632,399	2,617,092	2,524,271	2,524,271
Other State Apport - Prior Year	-	-	-	-	-
ELAP	-	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-	-
Economic Impact Aid/LEP	-	-	-	-	-
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
(BTSA) Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-	-
All Other State Income	-	81,183	81,183	40,000	40,000
TOTAL OTHER STATE	\$ 15,956,738	\$ 16,794,974	\$ 18,951,613	\$ 17,071,029	\$ 17,071,029
OTHER LOCAL:					
Special Education Interagency	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	12,195	35,483	43,040	12,500	12,500
Interest	221,668	175,748	174,717	140,000	140,000
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	74,610	74,610	121,622	74,610	74,610
All Other Local Income	316,296	902,711	903,370	316,192	316,192
TOTAL OTHER LOCAL	\$ 624,769	\$ 1,188,552	\$ 1,242,748	\$ 543,302	\$ 543,302
TOTAL REVENUES:	\$ 105,087,166	\$ 114,131,544	\$ 116,125,031	\$ 114,173,473	\$ 114,173,473
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 18,935	\$ 18,935	\$ 17,421	\$ 18,935	\$ 18,935
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF Fund	-	-	-	-	-
Fr GF to FN11, FN12, FN14	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Interfund Trnstrs Out	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)
SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
USES	(9,335)	(9,335)	(4,525)	(9,335)	(9,335)
CONTRIBUTIONS TO RESTR PRG	(10,635,743)	(10,950,967)	(10,776,691)	(10,924,986)	(10,946,136)
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (11,886,374)	\$ (12,201,598)	\$ (12,024,027)	\$ (12,175,617)	\$ (12,196,767)

**GENERAL FUND - FUND 01
2012-13 FINANCIAL**

RESTRICTED

	2012-13 Adopted Budget	2012-13 Budget 4/30/2013	2012-13 Actuals 6/30/2013	||	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:				||		
Revenue Limit	\$ 1,274,813	\$ 1,296,965	\$ 1,298,214	||	\$ 1,318,916	\$ 1,318,916
Federal	10,434,083	14,489,503	12,150,928	||	11,592,850	13,918,205
Other State	8,845,997	10,505,457	10,385,555	||	10,107,116	10,119,158
Other Local	4,481,965	4,907,523	4,888,663	||	4,609,775	4,747,759
TOTAL REVENUES	\$ 25,036,858	\$ 31,199,448	\$ 28,723,360	||	\$ 27,628,657	\$ 30,104,038
EXPENDITURES:				||		
Certificated Salaries	\$ 12,987,253	\$ 13,191,498	\$ 13,028,114	||	\$ 12,641,220	\$ 12,650,928
Classified Salaries	6,514,393	6,688,489	6,738,397	||	6,728,590	6,731,731
Employee Benefits	8,883,845	9,025,048	8,874,551	||	8,605,191	8,607,299
Books and Supplies	6,722,466	8,418,560	6,102,386	||	7,351,861	10,935,792
Services/Other Operating	1,690,389	4,772,810	3,721,803	||	1,677,876	1,723,068
Capital Outlay	-	876,252	746,389	||	-	61,623
Other Outgoing	829,848	693,601	695,658	||	652,927	652,927
Direct Support/Indirect Costs	778,250	1,055,637	835,297	||	895,978	895,978
TOTAL EXPENDITURES	\$ 38,406,444	\$ 44,721,895	\$ 40,742,594	||	\$ 38,553,643	\$ 42,259,346
EXCESS (DEFICIENCY)	\$ (13,369,586)	\$ (13,522,447)	\$ (12,019,234)	||	\$ (10,924,986)	\$ (12,155,308)
OTHER FINANCING SOURCES/USES:				||		
Interfund Transfers In - Fn 17, Fn 25	\$ -	\$ -	\$ -	||	\$ -	\$ -
Interfund Trnsfrs Out - Fn 35	-	-	-	||	-	-
Other Sources/Uses	-	80,125	13,150	||	-	66,974
Contributions to Restricted Programs	10,635,743	10,950,967	10,776,691	||	10,924,986	10,946,136
Transfers of Restricted Balances	-	-	-	||	-	-
Flexibility Transfers	-	-	-	||	-	-
TOTAL FINANCING SOURCES/USES	\$ 10,635,743	\$ 11,031,092	\$ 10,789,842	||	\$ 10,924,986	\$ 11,013,110
NET INCREASE IN FUND BALANCE	\$ (2,733,843)	\$ (2,491,355)	\$ (1,229,393)	||	\$ -	\$ (1,142,198)
BEGINNING FUND BALANCE, JULY 1	\$ 2,995,998	\$ 2,759,683	\$ 2,759,683	||	\$ 268,328	\$ 1,530,290
Adjustment of Prior Year Appropriations	-	-	-	||	-	-
Adjustments - Other	-	-	-	||	-	-
Restated Fund Balance	\$ 2,995,998	\$ 2,759,683	\$ 2,759,683	||	\$ 268,328	\$ 1,530,290
ENDING BALANCE, JUNE 30	\$ 262,155	\$ 268,328	\$ 1,530,290	||	\$ 268,328	\$ 388,092
COMPONENTS OF ENDING FUND BALANCE				||		
Nonspendable: Stores, Rev Cash, Prepd Exp	262,155	268,328	388,092	||	268,328	388,092
Restricted - Grant-Def at Year-End	0	0	0	||	(0)	(0)
- Carryover, Entitlements	-	-	1,047,039	||	-	-
- Carryover, Other Local Projects	-	-	95,159	||	-	-
Committed:				||		
Assigned: - Carryover, Other	-	-	-	||	-	-
- Carryover, Tier III	-	-	-	||	-	-
- Equipment Rplcmnt (Prev FN17)	-	-	-	||	-	-
- Textbooks	-	-	-	||	-	-
- G.A.S.B. 16 Va Accrual	-	-	-	||	-	-

**GENERAL FUND - FUND 01
2012-13 FINANCIAL**

	2012-13 Adopted Budget	2012-13 Budget 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
RESTRICTED					
REVENUE LIMIT:	\$ 1,274,813	\$ 1,296,965	\$ 1,298,214	\$ 1,318,916	\$ 1,318,916
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,254,180	\$ 1,272,847	\$ 1,269,932	\$ 1,145,562	\$ 1,145,562
Special Ed IDEA LA Part B	-	-	2,915	-	-
Education Jobs & Medicaid Assistance Act 201	-	-	-	-	-
Title I - Basic Grant Low Income/Neglect	6,740,406	8,787,972	7,231,476	6,159,862	7,716,359
Voc & Appl Sec Iic (Perkins)	-	-	189,256	-	170,330
Title II - Part A & Part D	1,015,747	1,505,399	1,354,342	883,866	1,137,829
Title III	770,494	1,328,080	1,058,058	620,855	890,878
Title IV - 21st Century Comm Learning Center	-	-	-	2,259,875	2,259,875
Other Federal Income	653,256	1,595,205	1,044,949	522,830	597,372
TOTAL FEDERAL	\$ 10,434,083	\$ 14,489,503	\$ 12,150,928	\$ 11,592,850	\$ 13,918,205
OTHER STATE:					
Tier III	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	-	-	-	-	-
Lottery	475,309	732,283	653,268	596,881	596,881
Other State Apport - Prior Year	-	-	696	-	-
Prop 98 Mental Health Apportionment	-	15,350	15,350	-	-
ELAP	-	-	-	-	-
After School Ed & Safety Grant	-	1,780,312	1,750,771	1,780,312	1,780,312
Ag Voc Incentive Grants	26,696	41,641	29,599	27,346	39,388
Economic Impact Aid/LEP	4,665,739	4,249,472	4,249,472	4,249,735	4,249,735
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	2,734,455	2,749,419	2,749,419	2,749,419	2,749,419
Transportation - Special Ed	40,798	41,023	41,023	41,023	41,023
Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	903,000	895,957	895,957	662,400	662,400
All Other State Income	-	-	-	-	-
TOTAL OTHER STATE	\$ 8,845,997	\$ 10,505,457	\$ 10,385,555	\$ 10,107,116	\$ 10,119,158
Special Education Interagency	\$ 3,605,982	\$ 3,619,989	\$ 3,559,184	\$ 3,619,989	\$ 3,619,989
Sales, Leases, and Rentals	-	-	-	-	-
Interest	-	-	-	-	-
Transportation Fees from Individuals	95,700	86,702	89,065	95,700	95,700
Interagency Services Between LEA's	780,283	920,347	1,034,361	894,086	997,236
All Other Local Income	-	280,485	206,054	-	34,834
TOTAL OTHER LOCAL	\$ 4,481,965	\$ 4,907,523	\$ 4,888,663	\$ 4,609,775	\$ 4,747,759
OTHER FINANCING SOURCES/USES	\$ 25,036,858	\$ 31,199,448	\$ 28,723,360	\$ 27,628,657	\$ 30,104,038
Interfund Transfers					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve, Bldg to Def Maint	-	-	-	-	-
Interfund Trnstrs Out	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCES	\$ -	\$ 80,125	\$ 13,150	\$ -	\$ 66,974
USES	-	-	-	-	-
CONTRIBUTIONS TO RESTR PRG	10,635,743	10,950,967	10,776,691	10,924,986	10,946,136
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 10,635,743	\$ 11,031,092	\$ 10,789,842	\$ 10,924,986	\$ 11,013,110

2012-13 Revenue Limit Recap
3.24% Funded COLA, 22.272% Deficit Factor
104.59 Increase Over Actual 2011-12 P-2 (Total District ADA)

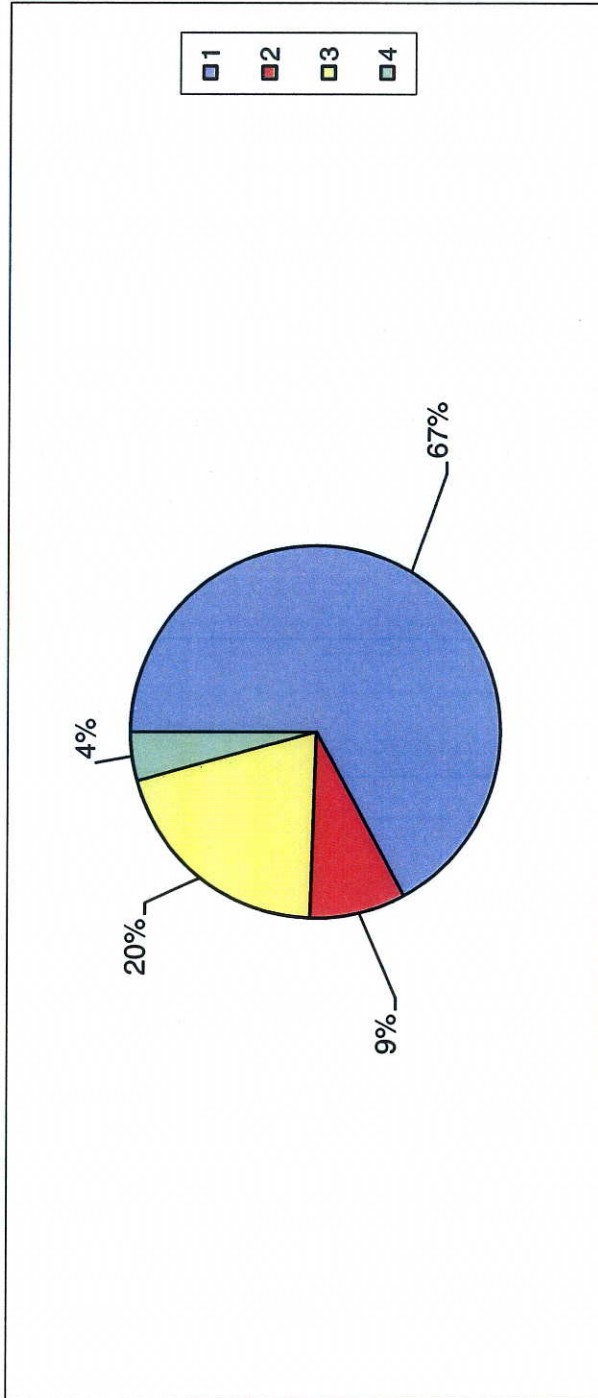
		DISTRICT	COUNTY SPECIAL ED	TOTAL
BASE REVENUE LIMIT	\$ 6,698.49			
District ADA	18,173.10	\$ 121,732,329	\$ -	\$ 121,732,329
District Sp Ed ADA	249.10	1,668,594	-	1,668,594
Nonpublic Special Ed	0.24	1,608	-	1,608
Total District ADA	18,422.44			
County Sp Ed ADA	213.70		1,431,467	1,431,467
Community School - MCOE	17.99		120,506	120,506
Comm School - Stanislaus	0.21	-	1,407	1,407
TOTAL ADA	18,654.34	\$ 123,402,530	\$ 1,553,380	124,955,910
Sherman Thomas	259.93			
PTC	115.71			
Ezequiel Tafoya Alvarado	370.90			
MCIA	0.99			
Add: AB851 Adj for NPS/BTS Special Add-On Per ADA	\$ 22.25	409,866	5,159	415,026
Revenue Limit Subject to Deficit	\$ 6,720.74	\$ 123,812,397	\$ 1,558,539	125,370,936
Deficit Factor	0.77728 <u>22.2720%</u>	<u>(27,575,497)</u>	<u>(347,118)</u>	<u>(27,922,615)</u>
Deficited Revenue Limit	\$ 5,223.90	96,236,900	1,211,421	97,448,321
Revenue Limit Reductions	\$ -	-	-	-
Adjusted Deficited Revenue Limit	\$ 5,223.90	\$ 96,236,900	\$ 1,211,421	97,448,321
Unemployment Insurance Increase		\$ 947,188	\$ -	\$ 947,188
Less: PERS Reduction		(173,795)	-	(173,795)
Total Revenue Limit		\$ 97,010,293	\$ 1,211,421	\$ 98,221,714
Local Property Taxes		\$ 17,853,653	\$ -	\$ 17,853,653
Less: Charter Schools In-Lieu Taxes		(895,744)	-	(895,744)
Total Local Income		\$ 16,957,909	\$ -	\$ 16,957,909
Subtotal - State Aid		80,052,383	1,211,421	81,263,804
Less: Transfer Special Ed Classes to County		\$ -	\$ (1,065,166)	\$ (1,065,166)
Transfer County Community School		-	(93,667)	(93,667)
		-	(1,093)	(1,093)
Total Transfers		\$ -	\$ (1,159,926)	\$ (1,159,926)
State Aid Portion of Revenue Limit (8011)		\$ 59,023,553	\$ 51,495	\$ 59,075,048
State Aid Portion of Revenue Limit (8012 - EPA)		\$ 21,028,830		\$ 21,028,830
				\$ 80,103,878
Add Back Local Income		\$ 16,957,909	\$ -	\$ 16,957,909
Add Back P.E.R.S. Reduction		173,795	-	173,795
Total District Revenue Limit		\$ 97,184,088	\$ 51,495	\$ 97,235,583
State Aid Prior Year		\$ -	\$ -	\$ (78,920)
Prior Year Taxes		\$ -	\$ -	\$ 61,031
TOTAL ADJUSTED REVENUE LIMIT		\$ 97,184,088	\$ 51,495	\$ 97,217,693

2013-14 Revised Revenue Limit Recap
1.565% Funded COLA, 22.272% Deficit Factor
-0- Increase Over Actual 2012-13 P-2 (Total District ADA)

		<u>DISTRICT</u>	<u>COUNTY SPECIAL ED</u>	<u>TOTAL</u>
BASE REVENUE LIMIT	\$ 6,804.49			
District ADA	18,173.10	\$ 123,658,677	\$ -	\$ 123,658,677
District Sp Ed ADA	249.10	1,694,998	-	1,694,998
Nonpublic Special Ed	0.27	1,837	-	1,837
Total District ADA	18,422.47			
County Sp Ed ADA	213.70		1,454,120	1,454,120
Community School	17.99	-	122,413	122,413
TOTAL ADA	18,654.16	\$ 125,355,513	\$ 1,576,533	126,932,046
Sherman Thomas	259.93			
PTC	115.71			
Ezequiel Tafoya Alvarado	370.90			
MCIA	0.99			
Add: AB851 Adjustment for NPS and BTS Special Add-O	\$ 22.60	416,282	5,235	421,517
Revenue Limit Subject to Deficit	\$ 6,827.09	\$ 125,771,794	\$ 1,581,768	127,353,563
Deficit Factor	0.77728 22.272%	(28,011,894)	(352,291)	(28,364,186)
(Deficited Base Revenue Limit)	\$ 5,306.56	97,759,900	1,229,477	98,989,377
Rev Lim Trigger Cuts (on-going)	\$ -	-	-	-
Adjusted Deficited Revenue Limit	\$ 5,306.56	\$ 97,759,900	\$ 1,229,477	98,989,377
		\$ -		\$ -
Unemployment Insurance Increase		\$ 68,398	\$ -	\$ 68,398
Less: PERS Reduction		(172,360)	-	(172,360)
Total Revenue Limit		\$ 97,655,938	\$ 1,229,477	\$ 98,885,415
Local Property Taxes		\$ 18,135,453	\$ -	\$ 18,135,453
Less: Charter Schools In-Lieu Taxes		(884,698)	-	(884,698)
Total Local Income		\$ 17,250,755	\$ -	\$ 17,250,755
Subtotal - State Aid		80,405,183	1,229,477	81,634,660
Less: Transfer Special Ed Classes to County		\$ -	\$ (1,084,568)	\$ (1,084,568)
Transfer County Community School		-	(95,149)	(95,149)
		-	-	-
Total Transfers		\$ -	\$ (1,179,717)	\$ (1,179,717)
State Aid Portion of Revenue Limit (8011)		\$ 59,376,353	\$ 49,760	\$ 64,622,511
State Aid Portion of Revenue Limit (8012 - EPA)		\$ 21,028,830		\$ 15,832,432
				\$ 80,454,943
Add Back Local Income		\$ 17,250,755	\$ -	\$ 17,250,755
Add Back P.E.R.S. Reduction		172,360	-	172,360
Total District Revenue Limit		\$ 97,828,298	\$ 49,760	\$ 97,878,058
State Aid Prior Year		\$ -	\$ -	\$ -
Adjustment		\$ -	\$ -	\$ -
TOTAL ADJUSTED REVENUE LIMIT		\$ 97,828,298	\$ 49,760	\$ 97,878,058

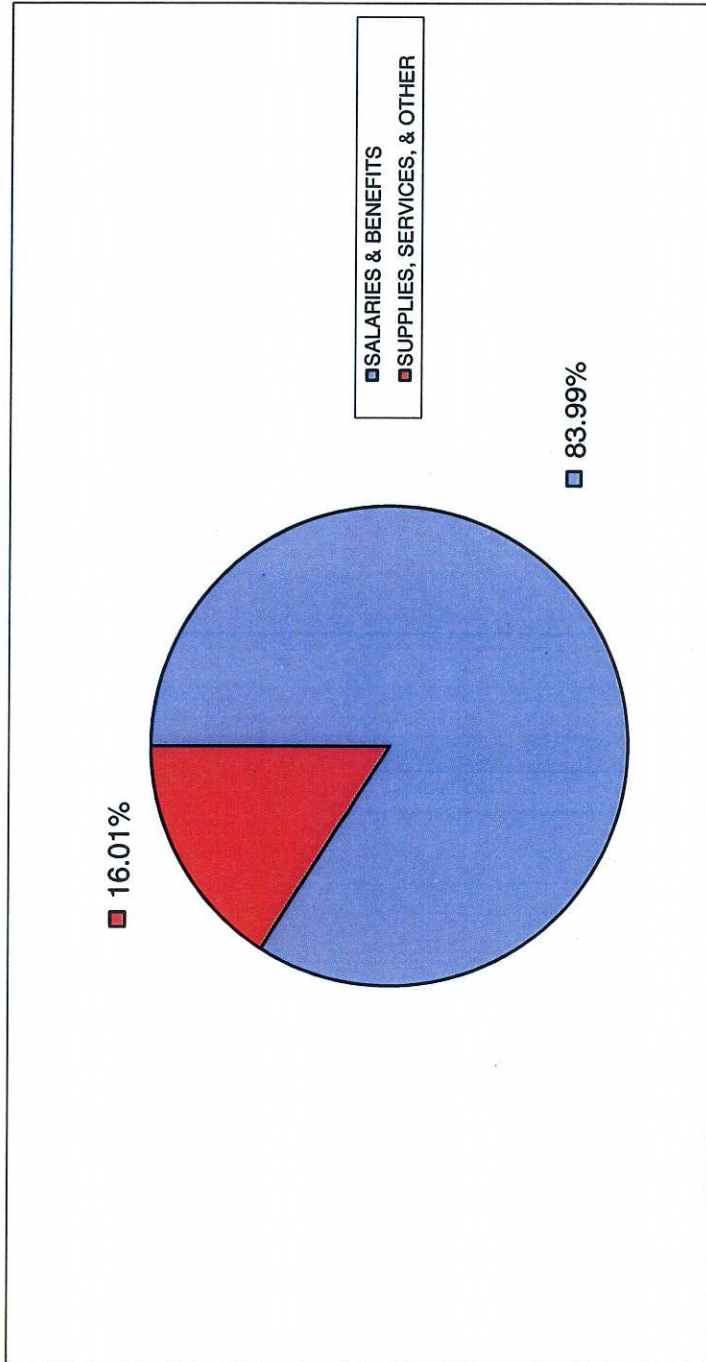
0.679%

Madera Unified School District
2012-13 Financial Report
Total General Fund Revenues by Funding Source



\$ 6,698.49 Base Revenue Limit
 \$ 5,223.90 Deficited Revenue Limit

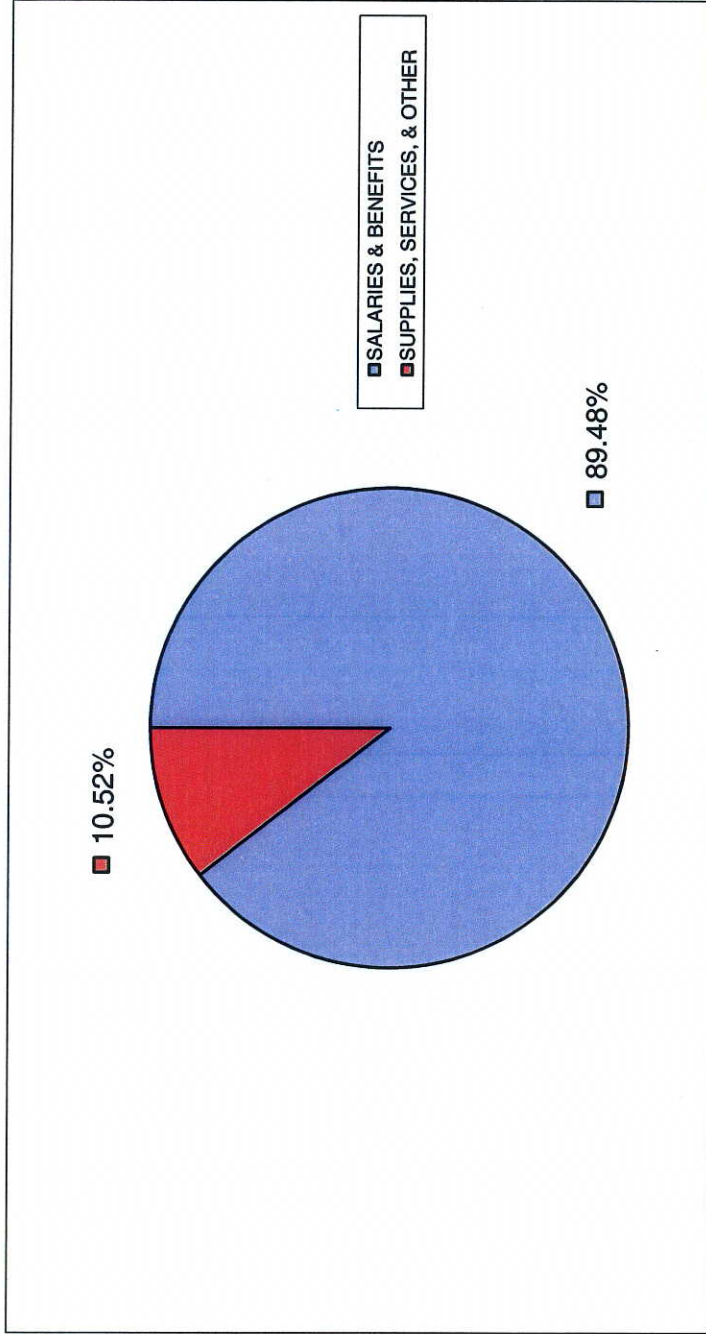
(1) REVENUE LIMIT SOURCES		(2) FEDERAL REVENUE		(3) OTHER STATE REVENUE		(4) OTHER LOCAL REVENUE	
67%		8%		20%		4%	
\$ 59,075,048	Principal Apportionment	\$ 1,269,932	Sp Ed-Entitlement (IDEA)	\$ 4,249,472	EIA Economic Impact Aid/Lep	\$ 174,717	Interest
\$ 21,028,830	EPA - Ed Protection Actt	-	Sp Ed ARRA IDEA Basic	2,790,442	Transportation	1,155,983	Interagency Revenue
17,908,834	Property & Local Taxes	7,231,476	Title I (ESEA)	3,751,713	Class Size Reduction	3,559,184	Trsfir Appor fr MCOE Sp Ed
173,795	PERS Reduction	-	NCLB ARRA American Recovery	2,617,092	Lottery	1,241,529	Sales/Other Local
(889,893)	Charter Schools In-Lieu Taxes	-	Education Jobs & Medicaid	539,738	Mandated Cost Reimb	30,571	Other Sources & Trnsfrs
(78,920)	State Aid Prior Year	189,256	Voc & Applied Tech	653,268	Lottery - Instructional Materials	-	-
-	-	364,709	Safe & Supportive Schools	1,750,771	After School Ed Grant	-	-
-	-	1,354,342	Title II Part A & D	895,957	Quality Education Invest	-	-
-	-	1,058,058	Title III Part A (LEP)	11,961,887	Tier II SBX 3 4 Flexibility	-	-
-	-	605,801	-	-	-	-	-
-	-	88,546	Other Federal Revenues	126,828	Other State Revenues	-	-
\$ 97,217,693	Total Revenue Limit	\$ 12,162,118	Total Federal Revenue	\$ 29,337,168	Total State Revenue	\$ 6,161,983	Total Local Revenue
						\$ 144,878,962	Total District Revenue



(1)	
SALARIES & BENEFITS	
83.99%	
\$ 66,854,687	Certificated Salaries
17,707,382	Classified Salaries
35,032,836	Employee Benefits
-	
-	
<u>\$ 119,594,905</u>	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
16.01%	
\$ 8,595,021	Books & Supplies
10,632,321	Services/Other Operating
1,142,382	Capital Outlay
1,154,715	Other Outgoing, Direct/Indirect Costs
1,260,231	Interfund Transfers
4,525	Other Uses
<u>\$ 22,789,194</u>	Total
<u>\$ 142,384,099</u>	Total District Expenses

Madera Unified School District
 2012-13 Financial Report
 Unrestricted General Fund Expenditures by Funding Source



(1)		(2)	
SALARIES & BENEFITS		SUPPLIES, SERVICES, & OTHER	
	89.48%		10.52%
\$ 53,826,573	Certificated Salaries	\$ 2,492,635	Books & Supplies
10,968,986	Classified Salaries	6,910,517	Services/Other Operating
26,158,285	Employee Benefits	395,993	Capital Outlay
-	-	(376,240)	Other Outgoing, Direct/Indirect Costs
-	-	1,260,231	Interfund Transfers
-	-	4,525	Other Uses
<u>\$ 90,953,844</u>	<u>Total</u>	<u>\$ 10,687,661</u>	<u>Total</u>
		<u>\$101,641,505</u>	<u>Total District Expenses</u>

ADULT EDUCATION - FUND 11
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	II II II	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:				II		
Revenue Limit	\$ -	\$ -	\$ -	II	\$ -	\$ -
Federal	156,306	162,393	162,393	II	147,805	147,805
Other State	4,554	96,912	92,958	II	49,277	49,277
Other Local	217,272	293,222	255,000	II	224,680	242,339
TOTAL REVENUES	\$ 378,132	\$ 552,527	\$ 510,351	II	\$ 421,762	\$ 439,421
EXPENDITURES:				II		
Certificated Salaries	\$ 540,818	\$ 433,768	\$ 399,961	II	\$ 399,467	\$ 399,467
Classified Salaries	251,276	230,055	231,096	II	233,946	233,946
Employee Benefits	298,535	254,362	229,090	II	218,625	218,625
Books and Supplies	153,543	191,470	58,076	II	192,079	220,923
Services/Other Operating	145,826	193,727	78,032	II	115,095	115,863
Capital Outlay	-	-	-	II	-	-
Other Outgoing	-	-	-	II	-	-
Interprogram/Interfund Support	51,781	58,426	7,564	II	8,617	8,617
TOTAL EXPENDITURES	\$ 1,441,779	\$ 1,361,808	\$ 1,003,819	II	\$ 1,167,829	\$ 1,197,441
EXCESS (DEFICIENCY)	\$ (1,063,647)	\$ (809,281)	\$ (493,467)	II	\$ (746,067)	\$ (758,020)
OTHER FINANCING SOURCES/USES:				II		
Interfund Transfers In (Tier III)	\$ 600,000	\$ 600,000	\$ 600,000	II	\$ 600,000	\$ 600,000
Interfund transfers Out	-	-	-	II	-	-
Other Sources/Uses	-	-	-	II	-	-
Contributions to Restricted Programs	-	-	-	II	-	-
Transfers of Restricted Balances	-	-	-	II	-	-
Flexibility Transfers	-	-	-	II	-	-
TOTAL FINANCING SOURCES/USES	\$ 600,000	\$ 600,000	\$ 600,000	II	\$ 600,000	\$ 600,000
NET INCREASE IN FUND BALANCE	\$ (463,647)	\$ (209,281)	\$ 106,533	II	\$ (146,067)	\$ (158,020)
BEGINNING FUND BALANCE, JULY 1	\$ 465,307	\$ 652,284	\$ 652,284	II	\$ 443,003	\$ 758,817
Adjustment of Prior Year Appropriations	-	-	-	II	-	-
Adjustments - Other	-	-	-	II	-	-
RESTATE FUND BALANCE, JULY 1	\$ 465,307	\$ 652,284	\$ 652,284	II	\$ 443,003	\$ 758,817
ENDING BALANCE, JUNE 30	\$ 1,660	\$ 443,003	\$ 758,817	II	\$ 296,936	\$ 600,797
Nonspendable: Revolving Cash	\$ 1,660	\$ 2,000	\$ 2,000	II	\$ 2,000	\$ 2,000
Restricted				II		
- Adult Secondary Ed	-	-	-	II	-	-
- Carryover for 2013-14	-	-	\$ 11,953	II	-	-
Assigned: C/O - other	-	-	\$ 14,485	II	-	-
Committed:				II		
Adult Education Program	\$ -	\$ 441,003	\$ 730,379	II	\$ 294,936	\$ 598,797
G.A.S.B. 16 Va Accrual	-	-	-	II	-	-
Other Commitments				II		
Reserve for Economic Uncertainty - 3%	\$ -	\$ -	\$ -	II	\$ -	\$ -
Unassigned/Unappropriated Amount	\$ 0	\$ -	\$ -	II	\$ 0	\$ -

CHILD DEVELOPMENT - FUND 12
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	1,388,718	1,408,829	1,403,610	1,423,867	1,423,867
Other Local	64,719	106,559	104,292	91,551	99,515
TOTAL REVENUES	\$ 1,453,437	\$ 1,515,388	\$ 1,507,901	\$ 1,515,418	\$ 1,523,382
EXPENDITURES:					
Certificated Salaries	\$ 581,373	\$ 601,533	\$ 609,800	\$ 586,976	\$ 586,976
Classified Salaries	270,389	273,991	283,447	314,888	314,888
Employee Benefits	350,966	410,634	411,766	373,781	373,781
Books and Supplies	98,647	156,136	61,735	113,661	196,451
Services/Other Operating	39,148	35,098	29,464	19,930	19,930
Capital Outlay	-	9,281	9,280	-	-
Other Outgoing	33,735	33,735	33,735	33,735	33,735
Interprogram/Interfund Support	79,179	72,131	70,999	72,447	72,447
TOTAL EXPENDITURES	\$ 1,453,437	\$ 1,592,539	\$ 1,510,226	\$ 1,515,418	\$ 1,598,208
EXCESS (DEFICIENCY)	\$ -	\$ (77,151)	\$ (2,324)	\$ -	\$ (74,826)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ -	\$ (77,151)	\$ (2,324)	\$ -	\$ (74,826)
BEGINNING FUND BALANCE, JULY 1	\$ 266	\$ 77,151	\$ 77,151	\$ -	\$ 74,827
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 266	\$ 77,151	\$ 77,151	\$ -	\$ 74,827
ENDING BALANCE, JUNE 30	\$ 266	\$ -	\$ 74,827	\$ -	\$ 0
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover for Entitlements	-	-	-	-	-
- Child Development Program	\$ -	\$ -	\$ 74,826	\$ -	\$ -
Assigned: C/O - other	266	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	(0)	-	0	-	0

CAFETERIA - FUND 13
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	8,740,865	8,789,242	9,103,629	9,424,169	9,424,169
Other State	709,182	709,182	718,314	718,996	718,996
Other Local	1,087,458	1,112,458	873,516	942,884	942,884
TOTAL REVENUES	\$ 10,537,505	\$ 10,610,882	\$ 10,695,459	\$ 11,086,049	\$ 11,086,049
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2,599,032	2,710,164	2,635,272	2,659,265	2,659,265
Employee Benefits	1,496,488	1,560,342	1,531,718	1,489,791	1,489,791
Books and Supplies	4,363,252	5,160,677	5,587,190	5,462,769	5,462,769
Services/Other Operating	361,330	429,780	398,636	394,580	394,580
Capital Outlay	200,000	435,000	432,360	100,000	100,000
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	444,945	444,945	452,815	511,323	511,323
TOTAL EXPENDITURES	\$ 9,465,047	\$ 10,740,908	\$ 11,037,991	\$ 10,617,728	\$ 10,617,728
EXCESS (DEFICIENCY)	\$ 1,072,458	\$ (130,026)	\$ (342,532)	\$ 468,321	\$ 468,321
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 1,072,458	\$ (130,026)	\$ (342,532)	\$ 468,321	\$ 468,321
BEGINNING FUND BALANCE, JULY 1	\$ 5,467,913	\$ 5,659,451	\$ 5,659,451	\$ 5,529,425	\$ 5,316,919
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 5,467,913	\$ 5,659,451	\$ 5,659,451	\$ 5,529,425	\$ 5,316,919
ENDING BALANCE, JUNE 30	\$ 6,540,371	\$ 5,529,425	\$ 5,316,919	\$ 5,997,746	\$ 5,785,240
Nonspendable: Revolving Cash, Stores	\$ 143,045	\$ 430,134	\$ 348,836	\$ 430,134	\$ 348,836
Restricted					
- Carryover	-	-	-	-	-
- Child Nutrition Program	6,326,859	5,018,926	4,879,368	5,487,247	5,347,689
- G.A.S.B. 16 Va Accrual	70,467	80,365	88,715	80,365	88,715
Other Commitments:					
Unassigned/Unappropriated Amount	-	-	-	-	-

DEFERRED MAINTENANCE - FUND 14
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,500	1,000	1,077	1,000	1,000
TOTAL REVENUES	\$ 1,500	\$ 1,000	\$ 1,077	\$ 1,000	\$ 1,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	20,041	20,041	-	-
Services/Other Operating	661,731	115,903	204,296	482,150	482,150
Capital Outlay	-	909,829	778,431	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 661,731	\$ 1,045,773	\$ 1,002,768	\$ 482,150	\$ 482,150
EXCESS (DEFICIENCY)	\$ (660,231)	\$ (1,044,773)	\$ (1,001,691)	\$ (481,150)	\$ (481,150)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ 660,231	\$ 660,231	\$ 660,231	\$ 660,231	\$ 660,231
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 660,231	\$ 660,231	\$ 660,231	\$ 660,231	\$ 660,231
NET INCREASE IN FUND BALANCE	\$ -	\$ (384,542)	\$ (341,460)	\$ 179,081	\$ 179,081
BEGINNING FUND BALANCE, JULY 1	\$ 399,437	\$ 553,229	\$ 553,229	\$ 168,687	\$ 211,769
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 399,437	\$ 553,229	\$ 553,229	\$ 168,687	\$ 211,769
ENDING BALANCE, JUNE 30	\$ 399,437	\$ 168,687	\$ 211,769	\$ 347,768	\$ 390,850
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
Committed: Deferred Maintenance	399,437	168,687	211,769	347,768	390,850
Assigned: G.A.S.B. 16 Va Accrual	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

BUILDING FUND/G.O. BOND PROCEEDS - FUND 21
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	50,318	64,250	71,414	64,250	64,250
TOTAL REVENUES	\$ 50,318	\$ 64,250	\$ 71,414	\$ 64,250	\$ 64,250
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 50,318	\$ 64,250	\$ 71,414	\$ 64,250	\$ 64,250
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 35	-	(15,140,659)	(70,909)	-	(15,069,750)
Other Sources/Uses	-	4,438,556	-	-	4,438,556
TOTAL FINANCING SOURCES/USES	\$ -	\$ (10,702,103)	\$ (70,909)	\$ -	\$ (10,631,194)
NET INCREASE IN FUND BALANCE	\$ 50,318	\$ (10,637,853)	\$ 505	\$ 64,250	\$ (10,566,944)
BEGINNING FUND BALANCE, JULY 1	\$ 2,971,081	\$ 13,669,152	\$ 13,669,152	\$ 3,031,299	\$ 13,669,657
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 2,971,081	\$ 13,669,152	\$ 13,669,152	\$ 3,031,299	\$ 13,669,657
ENDING BALANCE, JUNE 30	\$ 3,021,399	\$ 3,031,299	\$ 13,669,657	\$ 3,095,549	\$ 3,102,713
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
- Restricted for New Construction	3,021,399	3,031,299	13,669,657	3,095,549	3,102,713
Assigned: G.A.S.B. 16 Va Accrual	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,205,606	1,200,506	1,090,807	1,020,000	1,020,000
TOTAL REVENUES	\$ 1,205,606	\$ 1,200,506	\$ 1,090,807	\$ 1,020,000	\$ 1,020,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	93,839	74,901	74,945	71,184	71,184
Employee Benefits	44,647	37,160	36,684	34,813	34,813
Books and Supplies	-	43,693	42,440	-	-
Services/Other Operating	-	44,596	29,330	-	-
Capital Outlay	-	661,157	668,143	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 138,486	\$ 861,507	\$ 851,542	\$ 105,997	\$ 105,997
EXCESS (DEFICIENCY)	\$ 1,067,120	\$ 338,999	\$ 239,265	\$ 914,003	\$ 914,003
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 01, 56	(649,584)	(649,584)	(648,070)	(601,657)	(601,657)
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (649,584)	\$ (649,584)	\$ (648,070)	\$ (601,657)	\$ (601,657)
NET INCREASE IN FUND BALANCE	\$ 417,536	\$ (310,585)	\$ (408,805)	\$ 312,346	\$ 312,346
BEGINNING FUND BALANCE, JULY 1	\$ 4,132,975	\$ 4,834,622	\$ 4,834,622	\$ 4,524,037	\$ 4,425,817
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 4,132,975	\$ 4,834,622	\$ 4,834,622	\$ 4,524,037	\$ 4,425,817
ENDING BALANCE, JUNE 30	\$ 4,550,511	\$ 4,524,037	\$ 4,425,817	\$ 4,836,383	\$ 4,738,163
Nonspendable: Revolving Cash	-	\$ -	-	\$ -	-
Restricted					
- Carryover	4,550,511	4,524,037	4,425,817	4,836,383	4,738,163
-	-	\$ -	-	\$ -	-
Assigned: New Construction	-	-	-	-	-
Transfer Balance from RS9010	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

REDEVELOPMENT AGENCY - FUND 27
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	637,543	635,660	545,351	679,294	679,294
TOTAL REVENUES	\$ 637,543	\$ 635,660	\$ 545,351	\$ 679,294	\$ 679,294
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 637,543	\$ 635,660	\$ 545,351	\$ 679,294	\$ 679,294
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 56	(634,470)	(634,470)	(634,470)	(678,094)	(678,094)
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (634,470)	\$ (634,470)	\$ (634,470)	\$ (678,094)	\$ (678,094)
NET INCREASE IN FUND BALANCE	\$ 3,073	\$ 1,190	\$ (89,119)	\$ 1,200	\$ 1,200
BEGINNING FUND BALANCE, JULY 1	\$ 454,079	\$ 389,030	\$ 389,030	\$ 390,220	\$ 299,911
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 454,079	\$ 389,030	\$ 389,030	\$ 390,220	\$ 299,911
ENDING BALANCE, JUNE 30	\$ 457,152	\$ 390,220	\$ 299,911	\$ 391,420	\$ 301,111
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned: New Construction	457,152	390,220	299,911	391,420	301,111
Transfer Balance from RS9010	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	0	-	(0)	-	(0)

COUNTY SCHOOLS FACILITIES FUND - FUND 35
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	25,076	-	-	25,076
Other Local	28,680	22,945	22,332	20,000	20,000
TOTAL REVENUES	\$ 28,680	\$ 48,021	\$ 22,332	\$ 20,000	\$ 45,076
EXPENDITURES:					
Certificated Salaries		\$ -	\$ -		
Classified Salaries	3,429	5,052	4,952	3,396	3,396
Employee Benefits	2,292	2,495	2,400	2,203	2,203
Books and Supplies	-	4,809	1,623	-	744
Services/Other Operating	-	119,323	23,236	-	95,967
Capital Outlay	-	18,095,850	137,302	-	17,961,113
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,721	\$ 18,227,529	\$ 169,512	\$ 5,599	\$ 18,063,423
EXCESS (DEFICIENCY)	\$ 22,959	\$ (18,179,508)	\$ (147,180)	\$ 14,401	\$ (18,018,347)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fund 21, 42	\$ -	\$ 15,140,659	\$ 70,909	\$ -	\$ 15,069,750
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ 15,140,659	\$ 70,909	\$ -	\$ 15,069,750
NET INCREASE IN FUND BALANCE	\$ 22,959	\$ (3,038,849)	\$ (76,271)	\$ 14,401	\$ (2,948,597)
BEGINNING FUND BALANCE, JULY 1	\$ 854,890	\$ 3,904,469	\$ 3,904,469	\$ 865,620	\$ 3,828,198
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 854,890	\$ 3,904,469	\$ 3,904,469	\$ 865,620	\$ 3,828,198
ENDING BALANCE, JUNE 30	\$ 877,849	\$ 865,620	\$ 3,828,198	\$ 880,021	\$ 879,601
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	2,759,747	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned: Building Projects	877,849	865,620	1,068,452	880,021	879,601
Other Commitments					
Unassigned/Unappropriated Amount	-	-	(0)	-	0

SPECIAL RESERVE-Capital Outlay - FUND 40
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	7,953	5,000	4,709	5,000	5,000
TOTAL REVENUES	\$ 7,953	\$ 5,000	\$ 4,709	\$ 5,000	\$ 5,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	1,000	1,279	-	-
Services/Other Operating	33,000	215,378	159,509	33,000	33,000
Capital Outlay	-	53,351	80,290	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 33,000	\$ 269,729	\$ 241,078	\$ 33,000	\$ 33,000
EXCESS (DEFICIENCY)	\$ (25,047)	\$ (264,729)	\$ (236,369)	\$ (28,000)	\$ (28,000)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (25,047)	\$ (264,729)	\$ (236,369)	\$ (28,000)	\$ (28,000)
BEGINNING FUND BALANCE, JULY 1	\$ 946,319	\$ 997,514	\$ 997,514	\$ 732,785	\$ 761,145
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 946,319	\$ 997,514	\$ 997,514	\$ 732,785	\$ 761,145
ENDING BALANCE, JUNE 30	\$ 921,272	\$ 732,785	\$ 761,145	\$ 704,785	\$ 733,145
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned: Capital Outlay Projects	921,272	732,785	761,145	704,785	733,145
Building Projects					
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

SPECIAL RESERVE-BUILDING - FUND 41
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,958	1,500	1,425	1,500	1,500
TOTAL REVENUES	\$ 1,958	\$ 1,500	\$ 1,425	\$ 1,500	\$ 1,500
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 1,958	\$ 1,500	\$ 1,425	\$ 1,500	\$ 1,500
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 1,958	\$ 1,500	\$ 1,425	\$ 1,500	\$ 1,500
BEGINNING FUND BALANCE, JULY 1	\$ 272,278	\$ 272,189	\$ 272,189	\$ 273,689	\$ 273,614
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 272,278	\$ 272,189	\$ 272,189	\$ 273,689	\$ 273,614
ENDING BALANCE, JUNE 30	\$ 274,236	\$ 273,689	\$ 273,614	\$ 275,189	\$ 275,114
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned: Capital Outlay Projects					
Building Projects	274,236	273,689	273,614	275,189	275,114
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

C.O.P. DEBT SERVICE - FUND 56
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	2,990	2,990	2,533	2,500	2,500
TOTAL REVENUES	\$ 2,990	\$ 2,990	\$ 2,533	\$ 2,500	\$ 2,500
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	1,265,119	1,265,119	1,265,119	1,260,816	1,260,816
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,265,119	\$ 1,265,119	\$ 1,265,119	\$ 1,260,816	\$ 1,260,816
EXCESS (DEFICIENCY)	\$ (1,262,129)	\$ (1,262,129)	\$ (1,262,586)	\$ (1,258,316)	\$ (1,258,316)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fund 25, 27	\$ 1,265,119	\$ 1,265,119	\$ 1,265,119	\$ 1,260,816	\$ 1,260,816
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 1,265,119	\$ 1,265,119	\$ 1,265,119	\$ 1,260,816	\$ 1,260,816
NET INCREASE IN FUND BALANCE	\$ 2,990	\$ 2,990	\$ 2,533	\$ 2,500	\$ 2,500
BEGINNING FUND BALANCE, JULY 1	\$ 606,086	\$ 607,005	\$ 607,005	\$ 609,995	\$ 609,538
Adjustment of Prior Year Appropriations	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 606,086	\$ 607,005	\$ 607,005	\$ 609,995	\$ 609,538
ENDING BALANCE, JUNE 30	\$ 609,076	\$ 609,995	\$ 609,538	\$ 612,495	\$ 612,038
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Debt Service Payments	609,076	609,995	609,538	612,495	612,038
Assigned: Debt Service	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	0	-	0	-	0

FOUNDATION TRUST-SCHOLARSHIP - FUND 73
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	565	400	372	400	400
TOTAL REVENUES	\$ 565	\$ 400	\$ 372	\$ 400	\$ 400
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	38,126	9,000	-	29,098
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 38,126	\$ 9,000	\$ -	\$ 29,098
EXCESS (DEFICIENCY)	\$ 565	\$ (37,726)	\$ (8,628)	\$ 400	\$ (28,698)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 565	\$ (37,726)	\$ (8,628)	\$ 400	\$ (28,698)
BEGINNING FUND BALANCE, JULY 1	\$ 39,215	\$ 76,376	\$ 76,376	\$ 38,650	\$ 67,748
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 39,215	\$ 76,376	\$ 76,376	\$ 38,650	\$ 67,748
ENDING BALANCE, JUNE 30	\$ 39,780	\$ 38,650	\$ 67,748	\$ 39,050	\$ 39,050
COMPONENTS OF ENDING NET ASSETS					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Net Assets	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650
Unrestricted Net Assets	1,130	-	29,098	400	400
Lorraine Thompson	\$ 1,055	\$ -	\$ 3,513	\$ 240	\$ 240
School of Science & Health	\$ -	\$ -	\$ 43	\$ -	\$ -
Cadenazzi Roberts Science	\$ 8	\$ -	\$ 600	\$ 4	\$ 4
Berry - Robotics Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -
Madera Lions Club	\$ 67	\$ -	\$ 24,941	\$ 156	\$ 156

FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75
2012-13 Financial Report

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	30	15	12	15	15
TOTAL REVENUES	\$ 30	\$ 15	\$ 12	\$ 15	\$ 15
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 30	\$ 15	\$ 12	\$ 15	\$ 15
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 30	\$ 15	\$ 12	\$ 15	\$ 15
BEGINNING FUND BALANCE, JULY 1	\$ 2,323	\$ 2,309	\$ 2,309	\$ 2,324	\$ 2,321
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 2,323	\$ 2,309	\$ 2,309	\$ 2,324	\$ 2,321
ENDING BALANCE, JUNE 30	\$ 2,353	\$ 2,324	\$ 2,321	\$ 2,339	\$ 2,336
COMPONENTS OF ENDING NET ASSETS					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted - Net Assets	-	-	-	-	-
Memorial Scholarship Fund	\$ 2,353	\$ 2,324	\$ 2,321	\$ 2,339	\$ 2,336

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2012-13 Unaudited Actuals	2013-14 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	S	
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities	GS	
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2012-13 Unaudited Actuals	2013-14 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	95,919,479.00	1,298,214.00	97,217,693.00	96,559,142.00	1,318,916.00	97,878,058.00	0.7%
2) Federal Revenue		8100-8299	11,190.85	12,150,927.61	12,162,118.46	0.00	13,918,205.00	13,918,205.00	14.4%
3) Other State Revenue		8300-8599	18,951,612.53	10,385,555.23	29,337,167.76	17,071,029.00	10,119,158.00	27,190,187.00	-7.3%
4) Other Local Revenue		8600-8799	1,242,748.42	4,888,663.35	6,131,411.77	543,302.00	4,747,759.00	5,291,061.00	-13.7%
5) TOTAL REVENUES			116,125,030.80	28,723,360.19	144,848,390.99	114,173,473.00	30,104,038.00	144,277,511.00	-0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	53,826,573.42	13,028,113.85	66,854,687.27	56,266,914.00	12,650,928.00	68,917,842.00	3.1%
2) Classified Salaries		2000-2999	10,968,985.60	6,738,396.69	17,707,382.29	10,655,055.00	6,731,731.00	17,386,786.00	-1.8%
3) Employee Benefits		3000-3999	26,158,284.68	8,874,551.12	35,032,835.80	25,892,407.00	8,607,299.00	34,499,706.00	-1.5%
4) Books and Supplies		4000-4999	2,492,634.88	6,102,385.73	8,595,020.61	4,739,506.00	10,935,792.00	15,675,298.00	82.4%
5) Services and Other Operating Expenditures		5000-5999	6,910,517.35	3,721,803.15	10,632,320.50	7,464,338.00	1,723,068.00	9,187,406.00	-13.6%
6) Capital Outlay		6000-6999	395,992.74	746,389.13	1,142,381.87	461,000.00	61,623.00	522,623.00	-54.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	990,435.92	695,657.66	1,686,093.58	734,776.00	652,927.00	1,387,703.00	-17.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,366,675.58)	835,297.12	(531,378.46)	(1,488,365.00)	895,978.00	(592,387.00)	11.5%
9) TOTAL EXPENDITURES			100,376,749.01	40,742,594.45	141,119,343.46	104,725,631.00	42,259,346.00	146,984,977.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,748,281.79	(12,019,234.26)	3,729,047.53	9,447,842.00	(12,155,308.00)	(2,707,466.00)	-172.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	17,420.65	0.00	17,420.65	18,935.00	0.00	18,935.00	8.7%
b) Transfers Out		7600-7629	1,260,231.00	0.00	1,260,231.00	1,260,231.00	0.00	1,260,231.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	13,150.48	13,150.48	0.00	66,974.00	66,974.00	409.3%
b) Uses		7630-7699	4,525.00	0.00	4,525.00	9,335.00	0.00	9,335.00	106.3%
3) Contributions		8980-8999	(10,776,691.26)	10,776,691.26	0.00	(10,946,136.00)	10,946,136.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(12,024,026.61)	10,789,841.74	(1,234,184.87)	(12,196,767.00)	11,013,110.00	(1,183,657.00)	-4.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,724,255.18	(1,229,392.52)	2,494,862.66	(2,748,925.00)	(1,142,198.00)	(3,891,123.00)	-256.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
2) Ending Balance, June 30 (E + F1e)			40,594,435.20	1,530,290.46	42,124,725.66	37,845,510.20	388,092.46	38,233,602.66	-9.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	280,838.88	388,093.23	668,932.11	280,838.88	388,093.23	668,932.11	0.0%
Prepaid Expenditures		9713	25,247.10	0.00	25,247.10	25,247.00	0.00	25,247.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,142,197.23	1,142,197.23	0.00	0.70	0.70	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,845,572.69	0.00	7,845,572.69	7,336,426.94	0.00	7,336,426.94	-6.5%
Tier III - Textbooks RS 0010	0000	9780	1,601,306.60		1,601,306.60				
Tier III - Technology Infrastructure RS 0	0000	9780	2,340,114.42		2,340,114.42				
Equipment Replacement - RS 0170	0000	9780	1,235,067.41		1,235,067.41				
GASB 16 - Va Accrual	0000	9780	786,504.00		786,504.00				
Carry Over, Other - RS 0010, 0045, 015	0000	9780	377,812.72		377,812.72				
P.A.C.E.S. - RS 1100	1100	9780	5,669.00		5,669.00				
Mammoth Project - RS 1100	1100	9780	205.75		205.75				
Textbooks - RS 1100	1100	9780	1,225,981.00		1,225,981.00				
Unanticipated Site Requests - RS 1100	1100	9780	272,911.79		272,911.79				
Tier III - Textbooks RS 0010	0000	9780				1,601,306.60		1,601,306.60	
Tier III - Technology Infrastructure RS 0	0000	9780				2,340,114.42		2,340,114.42	
Equipment Replacement - RS 0170	0000	9780				935,067.41		935,067.41	
GASB 16 - VA Accrual	0000	9780				786,504.00		786,504.00	
Carry Over Other - RS 0150, 0510	0000	9780				447,453.97		447,453.97	

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Textbooks - RS 1100	1100	9780				1,225,980.54		1,225,980.54	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,271,646.00	0.00	4,271,646.00	4,445,627.00	0.00	4,445,627.00	4.1%
Unassigned/Unappropriated Amount		9790	28,143,130.53	0.00	28,143,130.53	25,729,370.38	(1.47)	25,729,368.91	-8.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	29,084,940.95	(2,277,437.51)	26,807,503.44			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	28,000.00	0.00	28,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	23,573,324.93	4,417,036.80	27,990,361.73			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	311,446.79	0.00	311,446.79			
6) Stores		9320	280,838.88	388,093.23	668,932.11			
7) Prepaid Expenditures		9330	25,247.10	0.00	25,247.10			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			53,303,798.65	2,527,692.52	55,831,491.17			
H. LIABILITIES								
1) Accounts Payable		9500						
2) Due to Grantor Governments		9590	9,319,003.93	950,074.28	10,269,078.21			
3) Due to Other Funds		9610	359.52	0.00	359.52			
4) Current Loans		9640	3,390,000.00	0.00	3,390,000.00			
5) Deferred Revenue		9650	0.00	47,327.78	47,327.78			
6) TOTAL, LIABILITIES			12,709,363.45	997,402.06	13,706,765.51			
I. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			40,594,435.20	1,530,290.46	42,124,725.66			

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	59,075,047.51	0.00	59,075,047.51	64,622,511.00	0.00	64,622,511.00	9.4%
Education Protection Account State Aid - Current Year		8012	21,028,830.00	0.00	21,028,830.00	15,832,432.00	0.00	15,832,432.00	-24.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(78,920.41)	0.00	(78,920.41)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	292,500.65	0.00	292,500.65	287,499.00	0.00	287,499.00	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,424,324.70	0.00	16,424,324.70	20,146,882.00	0.00	20,146,882.00	22.7%
Unsecured Roll Taxes		8042	726,269.42	0.00	726,269.42	842,594.00	0.00	842,594.00	16.0%
Prior Years' Taxes		8043	55,181.18	0.00	55,181.18	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	107,415.69	0.00	107,415.69	83,046.00	0.00	83,046.00	-22.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(3,528,002.00)	0.00	(3,528,002.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	303,142.52	0.00	303,142.52	303,434.00	0.00	303,434.00	0.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			97,933,791.26	0.00	97,933,791.26	98,590,396.00	0.00	98,590,396.00	0.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,298,214.00)		(1,298,214.00)	(1,318,916.00)		(1,318,916.00)	1.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,298,214.00	1,298,214.00		1,318,916.00	1,318,916.00	1.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	173,795.00	0.00	173,795.00	172,360.00	0.00	172,360.00	-0.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(889,893.26)	0.00	(889,893.26)	(884,698.00)	0.00	(884,698.00)	-0.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			95,919,479.00	1,298,214.00	97,217,693.00	96,559,142.00	1,318,916.00	97,878,058.00	0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,272,847.00	1,272,847.00	0.00	1,145,562.00	1,145,562.00	-10.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	452.00	452.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		7,231,475.62	7,231,475.62		7,716,359.00	7,716,359.00	6.7%
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		1,254,774.36	1,254,774.36		1,137,829.00	1,137,829.00	-9.3%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,058,057.58	1,058,057.58		890,878.00	890,878.00
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290		117,744.12	117,744.12		2,259,875.00	2,259,875.00
Vocational and Applied Technology Education	3500-3699	8290		189,256.00	189,256.00		170,330.00	170,330.00
Safe and Drug Free Schools	3700-3799	8290		364,708.82	364,708.82		536,920.00	536,920.00
All Other Federal Revenue	All Other	8290	11,190.85	662,064.11	673,254.96	0.00	60,000.00	60,000.00
TOTAL, FEDERAL REVENUE			11,190.85	12,150,927.61	12,162,118.46	0.00	13,918,205.00	13,918,205.00
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00
Current Year								
Prior Years	2430	8319		0.00	0.00		0.00	0.00
ROC/P Entitlement								
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00
Special Education Master Plan								
Current Year	6500	8311		0.00	0.00		0.00	0.00
Prior Years	6500	8319		696.00	696.00		0.00	0.00
Home-to-School Transportation	7230	8311		2,749,419.00	2,749,419.00		2,749,419.00	2,749,419.00
Economic Impact Aid	7090-7091	8311		4,249,472.00	4,249,472.00		4,249,735.00	4,249,735.00
Spec. Ed. Transportation	7240	8311		41,023.00	41,023.00		41,023.00	41,023.00
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction, K-3		8434	3,751,713.00	0.00	3,751,713.00	3,751,713.00	0.00	3,751,713.00
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00
Mandated Costs Reimbursements		8550	539,738.00	0.00	539,738.00	861,206.00	0.00	861,206.00
Lottery - Unrestricted and Instructional Materials		8560	2,617,091.81	653,268.17	3,270,359.98	2,524,271.00	596,881.00	3,121,152.00
Tax Relief Subventions								
California Dept of Education								
SACS Financial Reporting Software - 2013.2.0								
File: fund-a (Rev 03/13/2013)								

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,750,771.03	1,750,771.03		1,780,312.00	1,780,312.00	1.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		895,956.72	895,956.72		662,400.00	662,400.00	-26.1%
All Other State Revenue	All Other	8590	12,043,069.72	44,949.31	12,088,019.03	9,933,839.00	39,388.00	9,973,227.00	-17.5%
TOTAL, OTHER STATE REVENUE			18,951,612.53	10,385,555.23	29,337,167.76	17,071,029.00	10,119,158.00	27,190,187.00	-7.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,328.50	0.00	1,328.50	500.00	0.00	500.00	-62.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	141.65	0.00	141.65	0.00	0.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	41,569.37	0.00	41,569.37	12,000.00	0.00	12,000.00	-71.1%
Interest		8660	174,716.66	0.00	174,716.66	140,000.00	0.00	140,000.00	-19.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	89,064.64	89,064.64	0.00	95,700.00	95,700.00	7.5%
Transportation Services	7230, 7240	8677		366,156.39	366,156.39		195,000.00	195,000.00	-46.7%
Interagency Services	All Other	8677	121,621.86	668,204.53	789,826.39	74,610.00	802,236.00	876,846.00	11.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	903,370.38	206,054.15	1,109,424.53	316,192.00	34,834.00	351,026.00	-68.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,559,183.64	3,559,183.64		3,619,989.00	3,619,989.00	1.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,242,748.42	4,888,663.35	6,131,411.77	543,302.00	4,747,759.00	5,291,061.00	-13.7%
TOTAL, REVENUES			116,125,030.80	28,723,360.19	144,848,390.99	114,173,473.00	30,104,038.00	144,277,511.00	-0.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	44,689,913.56	8,793,758.34	53,483,671.90	46,912,542.00	8,368,572.00	55,281,114.00	3.4%
Certificated Pupil Support Salaries		1200	2,565,976.89	860,488.63	3,426,465.52	2,621,789.00	902,554.00	3,524,343.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,211,060.37	1,305,899.68	7,516,960.05	6,399,968.00	1,346,815.00	7,746,783.00	3.1%
Other Certificated Salaries		1900	359,622.60	2,067,967.20	2,427,589.80	332,615.00	2,032,987.00	2,365,602.00	-2.6%
TOTAL, CERTIFICATED SALARIES			53,826,573.42	13,028,113.85	66,854,687.27	56,266,914.00	12,650,928.00	68,917,842.00	3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	706,661.13	1,988,080.44	2,694,741.57	662,714.00	2,032,756.00	2,695,470.00	0.0%
Classified Support Salaries		2200	3,788,767.31	3,838,007.66	7,626,774.97	3,699,558.00	3,733,149.00	7,432,707.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	462,986.38	275,764.86	738,751.24	388,765.00	279,466.00	668,231.00	-9.5%
Clerical, Technical and Office Salaries		2400	4,971,865.70	542,133.32	5,513,999.02	4,913,083.00	590,527.00	5,503,610.00	-0.2%
Other Classified Salaries		2900	1,038,705.08	94,410.41	1,133,115.49	990,935.00	95,833.00	1,086,768.00	-4.1%
TOTAL, CLASSIFIED SALARIES			10,968,985.60	6,738,396.69	17,707,382.29	10,655,055.00	6,731,731.00	17,386,786.00	-1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,335,478.34	1,034,406.16	5,369,884.50	4,529,824.00	1,010,615.00	5,540,439.00	3.2%
PERS		3201-3202	1,111,408.52	698,308.81	1,809,717.33	1,103,987.00	714,971.00	1,818,958.00	0.5%
OASDI/Medicare/Alternative		3301-3302	1,571,318.56	698,693.34	2,270,011.90	1,608,199.00	699,870.00	2,308,069.00	1.7%
Health and Welfare Benefits		3401-3402	14,409,401.12	5,303,488.93	19,712,890.05	14,509,878.00	5,237,788.00	19,747,666.00	0.2%
Unemployment Insurance		3501-3502	715,523.04	208,531.94	924,054.98	78,241.00	9,560.00	87,801.00	-90.5%
Workers' Compensation		3601-3602	1,014,708.39	320,887.65	1,335,596.04	1,217,710.00	353,673.00	1,571,383.00	17.7%
OPEB, Allocated		3701-3702	1,657,347.22	502,565.50	2,159,912.72	1,668,769.00	484,556.00	2,153,325.00	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	79,050.04	85,352.81	164,402.85	77,350.00	87,150.00	164,500.00	0.1%
Other Employee Benefits		3901-3902	1,264,049.45	22,315.98	1,286,365.43	1,098,449.00	9,116.00	1,107,565.00	-13.9%
TOTAL, EMPLOYEE BENEFITS			26,158,284.68	8,874,551.12	35,032,835.80	25,892,407.00	8,607,299.00	34,499,706.00	-1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	182,084.36	753,892.31	935,976.67	1,463,354.00	1,218,227.00	2,681,581.00	186.5%
Books and Other Reference Materials		4200	561.19	634,406.68	634,967.87	0.00	11,525.00	11,525.00	-98.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,802,886.57	2,885,854.34	4,688,740.91	3,063,312.00	9,661,129.00	12,724,441.00	171.4%
Noncapitalized Equipment		4400	507,102.76	1,828,232.40	2,335,335.16	212,840.00	44,911.00	257,751.00	-89.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,492,634.88	6,102,385.73	8,595,020.61	4,739,506.00	10,935,792.00	15,675,298.00	82.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,943,502.97	1,943,502.97	0.00	1,149,272.00	1,149,272.00	-40.9%
Travel and Conferences		5200	173,058.95	190,639.50	363,698.45	167,777.00	32,879.00	200,656.00	-44.8%
Dues and Memberships		5300	29,933.22	4,070.00	34,003.22	13,369.00	402.00	13,771.00	-59.5%
Insurance		5400 - 5450	773,391.27	27,032.56	800,423.83	771,223.00	26,508.00	797,731.00	-0.3%
Operations and Housekeeping Services		5500	2,861,044.10	13,737.99	2,874,782.09	2,995,194.00	53,193.00	3,048,387.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	488,016.07	486,532.84	974,548.91	539,195.00	586,203.00	1,125,398.00	15.5%
Transfers of Direct Costs		5710	275,410.98	(275,410.98)	0.00	504,729.00	(504,729.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,131.91)	(89,688.55)	(109,820.46)	(20,783.00)	(97,834.00)	(118,617.00)	8.0%
Professional/Consulting Services and Operating Expenditures		5800	2,199,363.45	1,406,726.89	3,606,090.34	2,294,028.00	475,899.00	2,769,927.00	-23.2%
Communications		5900	130,431.22	14,659.93	145,091.15	199,606.00	1,275.00	200,881.00	38.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,910,517.35	3,721,803.15	10,632,320.50	7,464,338.00	1,723,068.00	9,187,406.00	-13.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	354.00	354.00	New
Land Improvements		6170	20,274.27	19,492.00	39,766.27	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	70,271.45	70,271.45	0.00	57,500.00	57,500.00	-18.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	233,199.52	50,825.02	284,024.54	161,000.00	3,769.00	164,769.00	-42.0%
Equipment Replacement		6500	142,518.95	605,800.66	748,319.61	300,000.00	0.00	300,000.00	-59.9%
TOTAL CAPITAL OUTLAY			395,992.74	746,389.13	1,142,381.87	461,000.00	61,623.00	522,623.00	-54.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	14,096.00	0.00	14,096.00	15,000.00	0.00	15,000.00	6.4%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	695,657.66	695,657.66	0.00	652,927.00	652,927.00	-6.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	304,666.47	0.00	304,666.47	209,953.00	0.00	209,953.00	-31.1%
Other Debt Service - Principal		7439	671,673.45	0.00	671,673.45	509,823.00	0.00	509,823.00	-24.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			990,435.92	695,657.66	1,686,093.58	734,776.00	652,927.00	1,387,703.00	-17.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(835,297.12)	835,297.12	0.00	(895,978.00)	895,978.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(531,378.46)	0.00	(531,378.46)	(592,387.00)	0.00	(592,387.00)	11.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,366,675.58)	835,297.12	(531,378.46)	(1,488,365.00)	895,978.00	(592,387.00)	11.5%
TOTAL, EXPENDITURES			100,376,749.01	40,742,594.45	141,119,343.46	104,725,631.00	42,259,346.00	146,984,977.00	4.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,420.65	0.00	17,420.65	18,935.00	0.00	18,935.00	8.7%
(a) TOTAL, INTERFUND TRANSFERS IN			17,420.65	0.00	17,420.65	18,935.00	0.00	18,935.00	8.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	660,231.00	0.00	660,231.00	660,231.00	0.00	660,231.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,260,231.00	0.00	1,260,231.00	1,260,231.00	0.00	1,260,231.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	13,150.48	13,150.48	0.00	66,974.00	66,974.00	409.3%
(c) TOTAL SOURCES			0.00	13,150.48	13,150.48	0.00	66,974.00	66,974.00	409.3%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	4,525.00	0.00	4,525.00	9,335.00	0.00	9,335.00	106.3%
(d) TOTAL USES			4,525.00	0.00	4,525.00	9,335.00	0.00	9,335.00	106.3%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,776,691.26)	10,776,691.26	0.00	(10,946,136.00)	10,946,136.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(10,776,691.26)	10,776,691.26	0.00	(10,946,136.00)	10,946,136.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,024,026.61)	10,789,841.74	(1,234,184.87)	(12,196,767.00)	11,013,110.00	(1,183,657.00)	-4.1%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	95,919,479.00	1,298,214.00	97,217,693.00	96,559,142.00	1,318,916.00	97,878,058.00	7.6%
2) Federal Revenue		8100-8299	11,190.85	12,150,927.61	12,162,118.46	0.00	13,918,205.00	13,918,205.00	14.4%
3) Other State Revenue		8300-8599	18,951,612.53	10,385,555.23	29,337,167.76	17,071,029.00	10,119,158.00	27,190,187.00	-7.3%
4) Other Local Revenue		8600-8799	1,242,748.42	4,888,663.35	6,131,411.77	543,302.00	4,747,759.00	5,291,061.00	-13.7%
5) TOTAL REVENUES			116,125,030.80	28,723,360.19	144,848,390.99	114,173,473.00	30,104,038.00	144,277,511.00	3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		64,068,130.54	23,019,015.71	87,087,146.25	67,988,837.00	25,476,869.00	93,465,706.00	7.3%
2) Instruction - Related Services	2000-2999		12,167,502.47	5,739,649.75	17,907,152.22	12,308,211.00	5,717,848.00	18,026,059.00	0.7%
3) Pupil Services	3000-3999		4,728,555.86	7,376,448.55	12,105,004.41	4,640,464.00	6,593,414.00	11,233,878.00	-7.2%
4) Ancillary Services	4000-4999		1,970,249.83	26,120.02	1,996,369.85	1,911,904.00	1,201.00	1,913,105.00	-4.2%
5) Community Services	5000-5999		13,643.55	0.00	13,643.55	25,620.00	0.00	25,620.00	87.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,187,236.75	838,941.52	7,026,178.27	6,884,458.00	895,978.00	7,780,436.00	10.7%
8) Plant Services	8000-8999		10,250,994.09	3,046,761.24	13,297,755.33	10,231,361.00	2,921,109.00	13,152,470.00	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699	990,435.92	695,657.66	1,686,093.58	734,776.00	652,927.00	1,387,703.00	-17.7%
10) TOTAL EXPENDITURES			100,376,749.01	40,742,594.45	141,119,343.46	104,725,631.00	42,259,346.00	146,984,977.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,748,281.79	(12,019,234.26)	3,729,047.53	9,447,842.00	(12,155,308.00)	(2,707,466.00)	-172.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	17,420.65	0.00	17,420.65	18,935.00	0.00	18,935.00	8.7%
b) Transfers Out		7600-7629	1,260,231.00	0.00	1,260,231.00	1,260,231.00	0.00	1,260,231.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	13,150.48	13,150.48	0.00	66,974.00	66,974.00	409.3%
b) Uses		7630-7699	4,525.00	0.00	4,525.00	9,335.00	0.00	9,335.00	106.3%
3) Contributions		8980-8999	(10,776,691.26)	10,776,691.26	0.00	(10,946,136.00)	10,946,136.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(12,024,026.61)	10,789,841.74	(1,234,184.87)	(12,196,767.00)	11,013,110.00	(1,183,657.00)	-4.1%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,724,255.18	(1,229,392.52)	2,494,862.66	(2,748,925.00)	(1,142,198.00)	(3,891,123.00)	-256.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
2) Ending Balance, June 30 (E + F1e)			40,594,435.20	1,530,290.46	42,124,725.66	37,845,510.20	388,092.46	38,233,602.66	-9.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
Stores		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Prepaid Expenditures		9712	280,838.88	388,093.23	668,932.11	280,838.88	388,093.23	668,932.11	0.0%
All Others		9713	25,247.10	0.00	25,247.10	25,247.00	0.00	25,247.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9740	0.00	1,142,197.23	1,142,197.23	0.00	0.70	0.70	-100.0%
Stabilization Arrangements									
Other Commitments (by Resource/Object)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)			7,845,572.69	0.00	7,845,572.69	7,336,426.94	0.00	7,336,426.94	-6.5%
Tier III - Textbooks RS 0010	0000	9780	1,601,306.60		1,601,306.60				
Tier III - Technology Infrastructure RS 0	0000	9780	2,340,114.42		2,340,114.42				
Equipment Replacement - RS 0170	0000	9780	1,235,067.41		1,235,067.41				
GASB 16 - Va Accrual	0000	9780	786,504.00		786,504.00				
Carry Over, Other - RS 0010, 0045, 015	0000	9780	377,812.72		377,812.72				
P.A.C.E.S - RS 1100	1100	9780	5,669.00		5,669.00				
Mammoth Project - RS 1100	1100	9780	205.75		205.75				
Textbooks - RS 1100	1100	9780	1,225,981.00		1,225,981.00				
Unanticipated Site Requests - RS 1100	1100	9780	272,911.79		272,911.79				
Tier III - Textbooks RS 0010	0000	9780							
Tier III - Technology Infrastructure RS 0	0000	9780				1,601,306.60		1,601,306.60	
Equipment Replacement - RS 0170	0000	9780				2,340,114.42		2,340,114.42	
						935,067.41		935,067.41	

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
GASB 16 - VA Accrual	0000	9780				786,504.00		786,504.00	
Carry Over Other - RS 0150, 0510	0000	9780				447,453.97		447,453.97	
Textbooks - RS 1100	1100	9780				1,225,980.54		1,225,980.54	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,271,646.00	0.00	4,271,646.00	4,445,627.00		4,445,627.00	4.1%
Unassigned/Unappropriated Amount		9790	28,143,130.53	0.00	28,143,130.53	25,729,370.38	(1,417)	25,729,368.91	-8.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	162,393.00	147,805.00	-9.0%
3) Other State Revenue		8300-8599	92,958.00	49,277.00	-47.0%
4) Other Local Revenue		8600-8799	255,000.14	242,339.00	-5.0%
5) TOTAL, REVENUES			510,351.14	439,421.00	-13.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	399,960.67	399,467.00	-0.1%
2) Classified Salaries		2000-2999	231,095.65	233,946.00	1.2%
3) Employee Benefits		3000-3999	229,090.31	218,625.00	-4.6%
4) Books and Supplies		4000-4999	58,075.50	220,923.00	280.4%
5) Services and Other Operating Expenditures		5000-5999	78,032.21	115,863.00	48.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,564.27	8,617.00	13.9%
9) TOTAL, EXPENDITURES			1,003,818.61	1,197,441.00	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(493,467.47)	(758,020.00)	53.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	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			600,000.00	600,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106,532.53	(158,020.00)	-248.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652,283.84	758,816.37	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652,283.84	758,816.37	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652,283.84	758,816.37	16.3%
2) Ending Balance, June 30 (E + F1e)			758,816.37	600,796.37	-20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,952.84	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	730,378.53	598,796.53	-18.0%
d) Assigned					
Other Assignments		9780	14,485.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.16)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	634,858.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	139,837.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	291.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			776,987.33		
H. LIABILITIES					
1) Accounts Payable		9500	6,854.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,316.78		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,170.96		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			758,816.37		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	15,016.00	13,514.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	147,377.00	134,291.00	-8.9%
TOTAL, FEDERAL REVENUE			162,393.00	147,805.00	-9.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	5,515.00	4,544.00	-17.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	87,443.00	44,733.00	-48.8%
TOTAL, OTHER STATE REVENUE			92,958.00	49,277.00	-47.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,388.06	3,000.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	130,065.21	125,000.00	-3.9%
Interagency Services		8677	15,064.85	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	106,482.02	114,339.00	7.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			255,000.14	242,339.00	-5.0%
TOTAL, REVENUES			510,351.14	439,421.00	-13.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	303,196.23	302,331.00	-0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	96,764.44	97,136.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			399,960.67	399,467.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,038.42	29,961.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	62,308.05	62,418.00	0.2%
Clerical, Technical and Office Salaries		2400	128,143.24	133,427.00	4.1%
Other Classified Salaries		2900	9,605.94	8,140.00	-15.3%
TOTAL, CLASSIFIED SALARIES			231,095.65	233,946.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	27,142.42	30,614.00	12.8%
PERS		3201-3202	25,960.01	24,135.00	-7.0%
OASDI/Medicare/Alternative		3301-3302	25,532.53	25,120.00	-1.6%
Health and Welfare Benefits		3401-3402	111,535.10	107,540.00	-3.6%
Unemployment Insurance		3501-3502	6,676.97	315.00	-95.3%
Workers' Compensation		3601-3602	10,238.48	11,664.00	13.9%
OPEB, Allocated		3701-3702	15,647.16	15,979.00	2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,505.31	3,258.00	-7.1%
Other Employee Benefits		3901-3902	2,852.33	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			229,090.31	218,625.00	-4.6%
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	45,317.75	218,181.00	381.4%
Noncapitalized Equipment		4400	12,757.75	2,742.00	-78.5%
TOTAL, BOOKS AND SUPPLIES			58,075.50	220,923.00	280.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,015.87	1,500.00	-25.6%
Dues and Memberships		5300	826.00	1,356.00	64.2%
Insurance		5400-5450	2,501.36	2,501.00	0.0%
Operations and Housekeeping Services		5500	11,893.74	25,000.00	110.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,813.32	5,200.00	36.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,572.03	6,539.00	83.1%
Professional/Consulting Services and Operating Expenditures		5800	53,409.89	71,617.00	34.1%
Communications		5900	0.00	2,150.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,032.21	115,863.00	48.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,564.27	8,617.00	13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,564.27	8,617.00	13.9%
TOTAL, EXPENDITURES			1,003,818.61	1,197,441.00	19.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
Transfers of Restricted Balances		8997	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)			600,000.00	600,000.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	162,393.00	147,805.00	-9.0%
3) Other State Revenue		8300-8599	92,958.00	49,277.00	-47.0%
4) Other Local Revenue		8600-8799	255,000.14	242,339.00	-5.0%
5) TOTAL, REVENUES			510,351.14	439,421.00	-13.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		494,271.35	647,229.00	30.9%
2) Instruction - Related Services	2000-2999		425,762.50	448,078.00	5.2%
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		7,564.27	8,617.00	13.9%
8) Plant Services	8000-8999		76,220.49	93,517.00	22.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,003,818.61	1,197,441.00	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(493,467.47)	(758,020.00)	53.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	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			600,000.00	600,000.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106,532.53	(158,020.00)	-248.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652,283.84	758,816.37	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652,283.84	758,816.37	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652,283.84	758,816.37	16.3%
2) Ending Balance, June 30 (E + F1e)			758,816.37	600,796.37	-20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,952.84	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	730,378.53	598,796.53	-18.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,485.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.16)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,403,609.54	1,423,867.00	1.4%
4) Other Local Revenue		8600-8799	104,291.72	99,515.00	-4.6%
5) TOTAL, REVENUES			1,507,901.26	1,523,382.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	609,800.01	586,976.00	-3.7%
2) Classified Salaries		2000-2999	283,446.76	314,888.00	11.1%
3) Employee Benefits		3000-3999	411,766.11	373,781.00	-9.2%
4) Books and Supplies		4000-4999	61,734.77	196,451.00	218.2%
5) Services and Other Operating Expenditures		5000-5999	29,463.98	19,930.00	-32.4%
6) Capital Outlay		6000-6999	9,280.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,734.75	33,735.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,999.31	72,447.00	2.0%
9) TOTAL, EXPENDITURES			1,510,225.69	1,598,208.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,324.43)	(74,826.00)	3119.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,324.43)	(74,826.00)	3119.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,150.67	74,826.24	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,150.67	74,826.24	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,150.67	74,826.24	-3.0%
2) Ending Balance, June 30 (E + F1e)			74,826.24	0.24	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	74,826.24	0.24	-100.0%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	223,863.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	106,121.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	67.72		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			330,052.56		
H. LIABILITIES					
1) Accounts Payable		9500	4,486.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	250,739.37		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			255,226.32		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			74,826.24		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,403,609.54	1,423,867.00	1.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,403,609.54	1,423,867.00	1.4%
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	1,710.68	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	20,257.46	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,323.58	99,515.00	20.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,291.72	99,515.00	-4.6%
TOTAL, REVENUES			1,507,901.26	1,523,382.00	1.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	506,720.31	484,707.00	-4.3%
Certificated Pupil Support Salaries		1200	22,670.68	23,246.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	80,409.02	79,023.00	-1.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			609,800.01	586,976.00	-3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	210,498.83	245,545.00	16.6%
Classified Support Salaries		2200	16,954.19	16,573.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,996.46	36,714.00	-8.2%
Other Classified Salaries		2900	15,997.28	16,056.00	0.4%
TOTAL, CLASSIFIED SALARIES			283,446.76	314,888.00	11.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	36,115.91	42,102.00	16.6%
PERS		3201-3202	32,693.98	21,694.00	-33.6%
OASDI/Medicare/Alternative		3301-3302	40,239.69	38,290.00	-4.8%
Health and Welfare Benefits		3401-3402	249,361.55	227,443.00	-8.8%
Unemployment Insurance		3501-3502	9,536.85	443.00	-95.4%
Workers' Compensation		3601-3602	14,513.34	16,476.00	13.5%
OPEB, Allocated		3701-3702	22,934.38	22,558.00	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,632.93	3,419.00	-26.2%
Other Employee Benefits		3901-3902	1,737.48	1,356.00	-22.0%
TOTAL, EMPLOYEE BENEFITS			411,766.11	373,781.00	-9.2%
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	42,612.33	174,707.00	310.0%
Noncapitalized Equipment		4400	3,869.44	4,744.00	22.6%
Food		4700	15,253.00	17,000.00	11.5%
TOTAL, BOOKS AND SUPPLIES			61,734.77	196,451.00	218.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,884.31	7,000.00	-49.6%
Dues and Memberships		5300	250.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,748.92	1,000.00	-42.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,913.97	7,200.00	-19.2%
Professional/Consulting Services and Operating Expenditures		5800	4,666.78	4,730.00	1.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,463.98	19,930.00	-32.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,280.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,280.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,734.75	33,735.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,734.75	33,735.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	70,999.31	72,447.00	2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,999.31	72,447.00	2.0%
TOTAL, EXPENDITURES			1,510,225.69	1,598,208.00	5.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,403,609.54	1,423,867.00	1.4%
4) Other Local Revenue		8600-8799	104,291.72	99,515.00	-4.6%
5) TOTAL, REVENUES			1,507,901.26	1,523,382.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,111,211.54	1,211,382.00	9.0%
2) Instruction - Related Services	2000-2999		206,493.37	202,075.00	-2.1%
3) Pupil Services	3000-3999		46,048.98	48,058.00	4.4%
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		70,999.31	72,447.00	2.0%
8) Plant Services	8000-8999		41,737.74	30,511.00	-26.9%
9) Other Outgo	9000-9999	Except 7600-7699	33,734.75	33,735.00	0.0%
10) TOTAL, EXPENDITURES			1,510,225.69	1,598,208.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,324.43)	(74,826.00)	3119.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,324.43)	(74,826.00)	3119.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,150.67	74,826.24	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,150.67	74,826.24	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,150.67	74,826.24	-3.0%
2) Ending Balance, June 30 (E + F1e)			74,826.24	0.24	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	74,826.24	0.24	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,103,628.65	9,424,169.00	3.5%
3) Other State Revenue		8300-8599	718,313.97	718,996.00	0.1%
4) Other Local Revenue		8600-8799	873,516.30	942,884.00	7.9%
5) TOTAL, REVENUES			10,695,458.92	11,086,049.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,635,271.93	2,659,265.00	0.9%
3) Employee Benefits		3000-3999	1,531,717.79	1,489,791.00	-2.7%
4) Books and Supplies		4000-4999	5,587,189.79	5,462,769.00	-2.2%
5) Services and Other Operating Expenditures		5000-5999	398,635.86	394,580.00	-1.0%
6) Capital Outlay		6000-6999	432,360.36	100,000.00	-76.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	452,814.88	511,323.00	12.9%
9) TOTAL, EXPENDITURES			11,037,990.61	10,617,728.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(342,531.69)	468,321.00	-236.7%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(342,531.69)	468,321.00	-236.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,659,451.02	5,316,919.33	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,659,451.02	5,316,919.33	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,659,451.02	5,316,919.33	-6.1%
2) Ending Balance, June 30 (E + F1e)			5,316,919.33	5,785,240.33	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	345,695.53	345,695.53	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,968,083.80	5,436,404.80	9.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,708,843.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	18,569.64		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,475,848.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,064.00		
6) Stores		9320	345,695.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,553,161.35		
H. LIABILITIES					
1) Accounts Payable		9500	187,096.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	49,145.32		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			236,242.02		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			5,316,919.33		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,103,628.65	9,424,169.00	3.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,103,628.65	9,424,169.00	3.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	718,313.97	718,996.00	0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			718,313.97	718,996.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	759,258.84	800,024.00	5.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,989.78	19,681.00	3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	95,267.68	123,179.00	29.3%
TOTAL, OTHER LOCAL REVENUE			873,516.30	942,884.00	7.9%
TOTAL, REVENUES			10,695,458.92	11,086,049.00	3.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	1,981,032.89	1,978,790.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	250,388.50	252,101.00	0.7%
Clerical, Technical and Office Salaries		2400	403,850.54	428,374.00	6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,635,271.93	2,659,265.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	245,364.34	236,965.00	-3.4%
OASDI/Medicare/Alternative		3301-3302	194,485.01	199,660.00	2.7%
Health and Welfare Benefits		3401-3402	946,309.72	930,067.00	-1.7%
Unemployment Insurance		3501-3502	27,633.66	1,392.00	-95.0%
Workers' Compensation		3601-3602	42,752.59	48,346.00	13.1%
OPEB, Allocated		3701-3702	66,897.02	66,305.00	-0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,275.45	7,056.00	-14.7%
TOTAL, EMPLOYEE BENEFITS			1,531,717.79	1,489,791.00	-2.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	408,968.56	430,257.00	5.2%
Noncapitalized Equipment		4400	98,126.98	70,000.00	-28.7%
Food		4700	5,080,094.25	4,962,512.00	-2.3%
TOTAL, BOOKS AND SUPPLIES			5,587,189.79	5,462,769.00	-2.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,270.99	30,353.00	11.3%
Dues and Memberships		5300	571.75	600.00	4.9%
Insurance		5400-5450	10,110.38	10,616.00	5.0%
Operations and Housekeeping Services		5500	85,606.68	87,049.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,222.77	89,639.00	-17.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	97,334.46	104,878.00	7.8%
Professional/Consulting Services and Operating Expenditures		5800	36,347.58	47,350.00	30.3%
Communications		5900	32,171.25	24,095.00	-25.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			398,635.86	394,580.00	-1.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	312,384.29	50,000.00	-84.0%
Equipment Replacement		6500	119,976.07	50,000.00	-58.3%
TOTAL, CAPITAL OUTLAY			432,360.36	100,000.00	-76.9%
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	452,814.88	511,323.00	12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			452,814.88	511,323.00	12.9%
TOTAL, EXPENDITURES			11,037,990.61	10,617,728.00	-3.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,103,628.65	9,424,169.00	3.5%
3) Other State Revenue		8300-8599	718,313.97	718,996.00	0.1%
4) Other Local Revenue		8600-8799	873,516.30	942,884.00	7.9%
5) TOTAL, REVENUES			10,695,458.92	11,086,049.00	3.7%
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		10,092,784.17	9,629,961.00	-4.6%
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		452,814.88	511,323.00	12.9%
8) Plant Services	8000-8999		492,391.56	476,444.00	-3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,037,990.61	10,617,728.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(342,531.69)	468,321.00	-236.7%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(342,531.69)	468,321.00	-236.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,659,451.02	5,316,919.33	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,659,451.02	5,316,919.33	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,659,451.02	5,316,919.33	-6.1%
2) Ending Balance, June 30 (E + F1e)			5,316,919.33	5,785,240.33	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	345,695.53	345,695.53	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,968,083.80	5,436,404.80	9.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	1,077.19	1,000.00	-7.2%
5) TOTAL, REVENUES			1,077.19	1,000.00	-7.2%
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	20,040.55	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	204,296.06	482,150.00	136.0%
6) Capital Outlay		6000-6999	778,431.48	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,002,768.09	482,150.00	-51.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,001,690.90)	(481,150.00)	-52.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,231.00	660,231.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			660,231.00	660,231.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(341,459.90)	179,081.00	-152.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	553,229.05	211,769.15	-61.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			553,229.05	211,769.15	-61.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			553,229.05	211,769.15	-61.7%
2) Ending Balance, June 30 (E + F1e)			211,769.15	390,850.15	84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	211,769.15	390,850.15	84.6%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	214,674.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			214,674.55		
H. LIABILITIES					
1) Accounts Payable		9500	2,905.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,905.40		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			211,769.15		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,077.19	1,000.00	-7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,077.19	1,000.00	-7.2%
TOTAL, REVENUES			1,077.19	1,000.00	-7.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%
PERS Reduction		3801-3802	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	4,391.48	0.00	-100.0%
Noncapitalized Equipment		4400	15,649.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,040.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	140,126.89	482,150.00	244.1%
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	64,169.17	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,296.06	482,150.00	136.0%
CAPITAL OUTLAY					
Land Improvements		6170	505,676.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	210,953.85	0.00	-100.0%
Equipment		6400	61,801.63	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			778,431.48	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,002,768.09	482,150.00	-51.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	660,231.00	660,231.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			660,231.00	660,231.00	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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			660,231.00	660,231.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	1,077.19	1,000.00	-7.2%
5) TOTAL, REVENUES			1,077.19	1,000.00	-7.2%
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		1,002,768.09	482,150.00	-51.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,002,768.09	482,150.00	-51.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,001,690.90)	(481,150.00)	-52.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,231.00	660,231.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			660,231.00	660,231.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(341,459.90)	179,081.00	-152.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	553,229.05	211,769.15	-61.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			553,229.05	211,769.15	-61.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			553,229.05	211,769.15	-61.7%
2) Ending Balance, June 30 (E + F1e)			211,769.15	390,850.15	84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	211,769.15	390,850.15	84.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	71,414.17	64,250.00	-10.0%
5) TOTAL, REVENUES			71,414.17	64,250.00	-10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,414.17	64,250.00	-10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,908.92	15,069,750.00	21152.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	4,438,556.00	New
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			(70,908.92)	(10,631,194.00)	14892.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			505.25	(10,566,944.00)	-2091528.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,669,151.95	13,669,657.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,669,151.95	13,669,657.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,151.95	13,669,657.20	0.0%
2) Ending Balance, June 30 (E + F1e)			13,669,657.20	3,102,713.20	-77.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,669,657.20	3,102,713.20	-77.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,673,928.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,673,928.20		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,271.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,271.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			13,669,657.20		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit 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	71,414.17	64,250.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,414.17	64,250.00	-10.0%
TOTAL, REVENUES			71,414.17	64,250.00	-10.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	70,908.92	15,069,750.00	21152.3%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,908.92	15,069,750.00	21152.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	4,438,556.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	4,438,556.00	New
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)			(70,908.92)	(10,631,194.00)	14892.7%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	71,414.17	64,250.00	-10.0%
5) TOTAL, REVENUES			71,414.17	64,250.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			71,414.17	64,250.00	-10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,908.92	15,069,750.00	21152.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	4,438,556.00	New
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			(70,908.92)	(10,631,194.00)	14892.7%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			505.25	(10,566,944.00)	-2091528.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,669,151.95	13,669,657.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,669,151.95	13,669,657.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,151.95	13,669,657.20	0.0%
2) Ending Balance, June 30 (E + F1e)			13,669,657.20	3,102,713.20	-77.3%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,669,657.20	3,102,713.20	-77.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	1,636,158.07	1,699,294.00	3.9%
5) TOTAL, REVENUES			1,636,158.07	1,699,294.00	3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	74,945.34	71,184.00	-5.0%
3) Employee Benefits		3000-3999	36,683.88	34,813.00	-5.1%
4) Books and Supplies		4000-4999	42,440.14	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	29,329.89	0.00	-100.0%
6) Capital Outlay		6000-6999	668,142.93	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			851,542.18	105,997.00	-87.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			784,615.89	1,593,297.00	103.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,282,539.65	1,279,751.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,282,539.65)	(1,279,751.00)	-0.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(497,923.76)	313,546.00	-163.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,223,651.77	4,725,728.01	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,223,651.77	4,725,728.01	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,223,651.77	4,725,728.01	-9.5%
2) Ending Balance, June 30 (E + F1e)			4,725,728.01	5,039,274.01	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,425,816.77	4,738,162.77	7.1%
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	299,911.24	301,111.24	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,776,894.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,776,894.97		
H. LIABILITIES					
1) Accounts Payable		9500	49,938.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,228.12		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			51,166.96		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			4,725,728.01		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	543,747.50	678,094.00	24.7%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,754.58	21,200.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,068,655.99	1,000,000.00	-6.4%
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			1,636,158.07	1,699,294.00	3.9%
TOTAL, REVENUES			1,636,158.07	1,699,294.00	3.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	17,453.72	15,282.00	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	36,993.00	35,046.00	-5.3%
Clerical, Technical and Office Salaries		2400	20,498.62	20,856.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			74,945.34	71,184.00	-5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,550.58	8,047.00	-5.9%
OASDI/Medicare/Alternative		3301-3302	5,603.06	5,265.00	-6.0%
Health and Welfare Benefits		3401-3402	17,355.86	17,238.00	-0.7%
Unemployment Insurance		3501-3502	819.69	35.00	-95.7%
Workers' Compensation		3601-3602	1,228.12	1,307.00	6.4%
OPEB, Allocated		3701-3702	1,926.06	1,791.00	-7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,200.51	1,130.00	-5.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,683.88	34,813.00	-5.1%
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	21,695.86	0.00	-100.0%
Noncapitalized Equipment		4400	20,744.28	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			42,440.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,329.89	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,329.89	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	668,142.93	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			668,142.93	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			851,542.18	105,997.00	-87.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,282,539.65	1,279,751.00	-0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,282,539.65	1,279,751.00	-0.2%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,282,539.65)	(1,279,751.00)	-0.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	1,636,158.07	1,699,294.00	3.9%
5) TOTAL, REVENUES			1,636,158.07	1,699,294.00	3.9%
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		121,940.47	105,997.00	-13.1%
8) Plant Services	8000-8999		729,601.71	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			851,542.18	105,997.00	-87.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			784,615.89	1,593,297.00	103.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,282,539.65	1,279,751.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,282,539.65)	(1,279,751.00)	-0.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(497,923.76)	313,546.00	-163.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,223,651.77	4,725,728.01	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,223,651.77	4,725,728.01	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,223,651.77	4,725,728.01	-9.5%
2) Ending Balance, June 30 (E + F1e)			4,725,728.01	5,039,274.01	6.6%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,425,816.77	4,738,162.77	7.1%
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	299,911.24	301,111.24	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	25,076.00	New
4) Other Local Revenue		8600-8799	22,332.09	20,000.00	-10.4%
5) TOTAL, REVENUES			22,332.09	45,076.00	101.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,952.06	3,396.00	-31.4%
3) Employee Benefits		3000-3999	2,399.75	2,203.00	-8.2%
4) Books and Supplies		4000-4999	1,623.01	744.00	-54.2%
5) Services and Other Operating Expenditures		5000-5999	23,235.68	95,967.00	313.0%
6) Capital Outlay		6000-6999	137,301.53	17,961,113.00	12981.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			169,512.03	18,063,423.00	10556.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(147,179.94)	(18,018,347.00)	12142.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,908.92	15,069,750.00	21152.3%
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			70,908.92	15,069,750.00	21152.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,271.02)	(2,948,597.00)	3765.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,904,469.31	3,828,198.29	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,904,469.31	3,828,198.29	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,904,469.31	3,828,198.29	-2.0%
2) Ending Balance, June 30 (E + F1e)			3,828,198.29	879,601.29	-77.0%
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	2,759,746.51	0.51	-100.0%
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	1,068,451.78	879,600.78	-17.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,828,288.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,271.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,832,559.64		
H. LIABILITIES					
1) Accounts Payable		9500	4,280.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	81.20		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,361.35		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,828,198.29		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	25,076.00	New
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	25,076.00	New
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	20,067.09	20,000.00	-0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,265.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,332.09	20,000.00	-10.4%
TOTAL, REVENUES			22,332.09	45,076.00	101.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,952.06	3,396.00	-31.4%
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			4,952.06	3,396.00	-31.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	380.16	380.00	0.0%
OASDI/Medicare/Alternative		3301-3302	365.68	254.00	-30.5%
Health and Welfare Benefits		3401-3402	1,339.50	1,367.00	2.1%
Unemployment Insurance		3501-3502	52.55	2.00	-96.2%
Workers' Compensation		3601-3602	81.20	62.00	-23.6%
OPEB, Allocated		3701-3702	127.26	85.00	-33.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	53.40	53.00	-0.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,399.75	2,203.00	-8.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,623.01	608.00	-62.5%
Noncapitalized Equipment		4400	0.00	136.00	New
TOTAL, BOOKS AND SUPPLIES			1,623.01	744.00	-54.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,235.68	95,967.00	313.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,235.68	95,967.00	313.0%
CAPITAL OUTLAY					
Land		6100	0.00	1,526,844.00	New
Land Improvements		6170	0.00	5,771.00	New
Buildings and Improvements of Buildings		6200	137,301.53	16,364,521.00	11818.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	63,977.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			137,301.53	17,961,113.00	12981.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			169,512.03	18,063,423.00	10556.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	70,908.92	15,069,750.00	21152.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,908.92	15,069,750.00	21152.3%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,908.92	15,069,750.00	21152.3%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	25,076.00	New
4) Other Local Revenue		8600-8799	22,332.09	20,000.00	-10.4%
5) TOTAL, REVENUES			22,332.09	45,076.00	101.8%
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		169,512.03	18,063,423.00	10556.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			169,512.03	18,063,423.00	10556.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(147,179.94)	(18,018,347.00)	12142.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,908.92	15,069,750.00	21152.3%
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			70,908.92	15,069,750.00	21152.3%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,271.02)	(2,948,597.00)	3765.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,904,469.31	3,828,198.29	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,904,469.31	3,828,198.29	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,904,469.31	3,828,198.29	-2.0%
2) Ending Balance, June 30 (E + F1e)			3,828,198.29	879,601.29	-77.0%
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	2,759,746.51	0.51	-100.0%
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	1,068,451.78	879,600.78	-17.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,134.70	6,500.00	6.0%
5) TOTAL, REVENUES			6,134.70	6,500.00	6.0%
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	1,278.81	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	159,509.33	33,000.00	-79.3%
6) Capital Outlay		6000-6999	80,290.24	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			241,078.38	33,000.00	-86.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(234,943.68)	(26,500.00)	-88.7%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,943.68)	(26,500.00)	-88.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,703.16	1,034,759.48	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,703.16	1,034,759.48	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,703.16	1,034,759.48	-18.5%
2) Ending Balance, June 30 (E + F1e)			1,034,759.48	1,008,259.48	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	1,034,759.48	1,008,259.48	-2.6%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,067,491.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,067,491.95		
H. LIABILITIES					
1) Accounts Payable		9500	32,732.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			32,732.47		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,034,759.48		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%
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 RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,134.70	6,500.00	6.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,134.70	6,500.00	6.0%
TOTAL, REVENUES			6,134.70	6,500.00	6.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,278.81	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,278.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,291.10	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	150,218.23	33,000.00	-78.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,509.33	33,000.00	-79.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	21,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	58,790.24	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,290.24	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			241,078.38	33,000.00	-86.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	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					
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%
To: Deferred Maintenance Fund		7615	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,134.70	6,500.00	6.0%
5) TOTAL, REVENUES			6,134.70	6,500.00	6.0%
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		241,078.38	33,000.00	-86.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			241,078.38	33,000.00	-86.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(234,943.68)	(26,500.00)	-88.7%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,943.68)	(26,500.00)	-88.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,703.16	1,034,759.48	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,703.16	1,034,759.48	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,703.16	1,034,759.48	-18.5%
2) Ending Balance, June 30 (E + F1e)			1,034,759.48	1,008,259.48	-2.6%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	1,034,759.48	1,008,259.48	-2.6%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	47,383.00	30,629.00	-35.4%
4) Other Local Revenue		8600-8799	17,653,052.00	4,084,661.00	-76.9%
5) TOTAL, REVENUES			17,700,435.00	4,115,290.00	-76.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,492,731.00	4,262,066.00	-75.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,492,731.00	4,262,066.00	-75.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			207,704.00	(146,776.00)	-170.7%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			207,704.00	(146,776.00)	-170.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,374,293.00	3,581,997.00	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,374,293.00	3,581,997.00	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,374,293.00	3,581,997.00	6.2%
2) Ending Balance, June 30 (E + F1e)			3,581,997.00	3,435,221.00	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,581,997.00	3,435,221.00	-4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,372,810.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	209,187.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,581,997.00		
H. 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) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,581,997.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	47,383.00	30,629.00	-35.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,383.00	30,629.00	-35.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	16,934,946.00	2,461,630.00	-85.5%
Unsecured Roll		8612	194,294.00	1,615,237.00	731.3%
Prior Years' Taxes		8613	114,648.00	0.00	-100.0%
Supplemental Taxes		8614	9,474.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,369.00	7,794.00	-6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	391,321.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			17,653,052.00	4,084,661.00	-76.9%
TOTAL, REVENUES			17,700,435.00	4,115,290.00	-76.8%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	15,463,333.00	2,660,000.00	-82.8%
Bond Interest and Other Service Charges		7434	1,638,077.00	1,602,066.00	-2.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	391,321.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,492,731.00	4,262,066.00	-75.6%
TOTAL, EXPENDITURES			17,492,731.00	4,262,066.00	-75.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	47,383.00	30,629.00	-35.4%
4) Other Local Revenue		8600-8799	17,653,052.00	4,084,661.00	-76.9%
5) TOTAL, REVENUES			17,700,435.00	4,115,290.00	-76.8%
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	17,492,731.00	4,262,066.00	-75.6%
10) TOTAL, EXPENDITURES			17,492,731.00	4,262,066.00	-75.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			207,704.00	(146,776.00)	-170.7%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			207,704.00	(146,776.00)	-170.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,374,293.00	3,581,997.00	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,374,293.00	3,581,997.00	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,374,293.00	3,581,997.00	6.2%
2) Ending Balance, June 30 (E + F1e)			3,581,997.00	3,435,221.00	-4.1%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,581,997.00	3,435,221.00	-4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	2,532.53	2,500.00	-1.3%
5) TOTAL, REVENUES			2,532.53	2,500.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,265,118.76	1,260,816.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,265,118.76	1,260,816.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,262,586.23)	(1,258,316.00)	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,265,119.00	1,260,816.00	-0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,265,119.00	1,260,816.00	-0.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,532.77	2,500.00	-1.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	607,005.01	609,537.78	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			607,005.01	609,537.78	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			607,005.01	609,537.78	0.4%
2) Ending Balance, June 30 (E + F1e)			609,537.78	612,037.78	0.4%
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	609,537.66	612,037.66	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.12	0.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	609,537.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			609,537.78		
H. 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) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			609,537.78		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	2,532.53	2,500.00	-1.3%
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			2,532.53	2,500.00	-1.3%
TOTAL, REVENUES			2,532.53	2,500.00	-1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	825,118.76	805,816.00	-2.3%
Other Debt Service - Principal		7439	440,000.00	455,000.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,265,118.76	1,260,816.00	-0.3%
TOTAL, EXPENDITURES			1,265,118.76	1,260,816.00	-0.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,265,119.00	1,260,816.00	-0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,265,119.00	1,260,816.00	-0.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,265,119.00	1,260,816.00	-0.3%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	2,532.53	2,500.00	-1.3%
5) TOTAL, REVENUES			2,532.53	2,500.00	-1.3%
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	1,265,118.76	1,260,816.00	-0.3%
10) TOTAL, EXPENDITURES			1,265,118.76	1,260,816.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,262,586.23)	(1,258,316.00)	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,265,119.00	1,260,816.00	-0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,265,119.00	1,260,816.00	-0.3%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,532.77	2,500.00	-1.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	607,005.01	609,537.78	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			607,005.01	609,537.78	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			607,005.01	609,537.78	0.4%
2) Ending Balance, June 30 (E + F1e)			609,537.78	612,037.78	0.4%
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	609,537.66	612,037.66	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.12	0.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	384.04	415.00	8.1%
5) TOTAL, REVENUES			384.04	415.00	8.1%
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	9,000.00	29,098.00	223.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,000.00	29,098.00	223.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,615.96)	(28,683.00)	232.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,615.96)	(28,683.00)	232.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	78,685.36	70,069.40	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,685.36	70,069.40	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			78,685.36	70,069.40	-10.9%
2) Ending Net Position, June 30 (E + F1e)			70,069.40	41,386.40	-40.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	67,748.01	39,050.01	-42.4%
c) Unrestricted Net Position		9790	2,321.39	2,336.39	0.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,069.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			70,069.40		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. 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) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			70,069.40		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	384.04	415.00	8.1%
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			384.04	415.00	8.1%
TOTAL, REVENUES			384.04	415.00	8.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	29,098.00	223.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,000.00	29,098.00	223.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			9,000.00	29,098.00	223.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	384.04	415.00	8.1%
5) TOTAL, REVENUES			384.04	415.00	8.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		9,000.00	29,098.00	223.3%
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			9,000.00	29,098.00	223.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,615.96)	(28,683.00)	232.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,615.96)	(28,683.00)	232.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	78,685.36	70,069.40	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,685.36	70,069.40	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			78,685.36	70,069.40	-10.9%
2) Ending Net Position, June 30 (E + F1e)			70,069.40	41,386.40	-40.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	67,748.01	39,050.01	-42.4%
c) Unrestricted Net Position		9790	2,321.39	2,336.39	0.6%

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			13,365.63	13,365.63	13,365.63	13,365.63
a. Kindergarten	1,633.07	1,636.58				
b. Grades One through Three	4,768.50	4,780.24				
c. Grades Four through Six	4,336.14	4,338.70				
d. Grades Seven and Eight	2,618.34	2,614.94				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	9.58	9.84				
g. Community Day School						
2. Special Education						
a. Special Day Class	99.14	98.68	99.14	99.14	99.14	99.14
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,464.77	13,478.98	13,464.77	13,464.77	13,464.77	13,464.77
HIGH SCHOOL						
4. General Education			4,807.47	4,807.47	4,807.47	4,807.47
a. Grades Nine through Twelve	4,571.00	4,515.11				
b. Continuation Education	227.64	227.60				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	8.83	11.94				
e. Community Day School						
5. Special Education						
a. Special Day Class	149.96	148.20	149.96	149.96	149.96	149.96
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.27	0.24	0.24	0.27	0.27	0.27
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	4,957.70	4,903.09	4,957.67	4,957.70	4,957.70	4,957.70
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	10.12	9.38	10.12	10.12	10.12	10.12
b. High School	19.58	19.52	19.79	19.58	19.58	19.58
8. Special Education						
a. Special Day Class - Elementary	115.42	116.63	115.42	115.42	115.42	115.42
b. Special Day Class - High School	86.57	85.48	86.57	86.57	86.57	86.57
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	231.69	231.01	231.90	231.69	231.69	231.69
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	18,654.16	18,613.08	18,654.34	18,654.16	18,654.16	18,654.16
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously*Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	9.58	9.67	9.58	0.00	0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	18,663.74	18,622.75	18,663.92	18,654.16	18,654.16	18,654.16
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	631.08	628.30	630.83	630.83	630.83	630.83
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	631.08	628.30	630.83	630.83	630.83	630.83
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,763,332.16		13,763,332.16			13,763,332.16
Work in Progress	8,466,761.17		8,466,761.17	221,808.04	195,950.19	8,492,619.02
Total capital assets not being depreciated	22,230,093.33	0.00	22,230,093.33	221,808.04	195,950.19	22,255,951.18
Capital assets being depreciated:						
Land Improvements	11,211,892.95		11,211,892.95	1,307,412.66		12,519,305.61
Buildings	216,385,484.19		216,385,484.19	426,016.51		216,811,500.70
Equipment	18,703,457.56		18,703,457.56	1,561,918.86	41,268.17	20,224,108.25
Total capital assets being depreciated	246,300,834.70	0.00	246,300,834.70	3,295,348.03	41,268.17	249,554,914.56
Accumulated Depreciation for:						
Land Improvements	(2,394,482.45)		(2,394,482.45)	(547,641.58)		(2,942,124.03)
Buildings	(52,238,910.39)		(52,238,910.39)	(4,039,947.37)		(56,278,857.76)
Equipment	(13,251,265.87)		(13,251,265.87)	(1,375,508.74)		(14,626,774.61)
Total accumulated depreciation	(67,884,658.71)	0.00	(67,884,658.71)	(5,963,097.69)	0.00	(73,847,756.40)
Total capital assets being depreciated, net	178,416,175.99	0.00	178,416,175.99	(2,667,749.66)	41,268.17	175,707,158.16
Governmental activity capital assets, net	200,646,269.32	0.00	200,646,269.32	(2,445,941.62)	237,218.36	197,963,109.34
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2012-13 Unaudited Actuals
Summary of Unaudited Actual Data Submission

20 65243 0000000
Form CA

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.36%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	\$5,800.68
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$109,432,754.98
	Appropriations Subject to Limit	\$102,078,664.66
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	4.49%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$5,350,653.08
	Approved Transportation Expense - SD/OI	\$697,312.68
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2012-13 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Aug 10, 2013

To the Superintendent of Public Instruction:

2012-13 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Cecilia Belmontes-DeAnda
Name
Fiscal Manager
Title
(559) 662-6226 ext. 226
Telephone
cbelmontes-deanda@maderacoe.k12.ca.us
E-mail Address

For School District:

Teri Bradshaw
Name
Director of Fiscal Services
Title
(559) 675-4500 ext. 208
Telephone
teribradshaw@maderausd.org
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2014-15 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

2012-13 Unaudited Actuals (Entitlements)
TOTAL ENTITLEMENTS ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

AWARD	FN 01	FN 11	FN 12	FN 73	GRAND TOTAL
1a) Prior Year Restricted Ending Balance	\$2,896,982.20	23,916.38	\$77,150.67	\$76,376.03	\$3,074,425.28
b. Restr Bal transfers (obj 8997)		\$0.00	\$0.00	\$0.00	\$0.00
c. Adj PY Restricted Endg Bal (sum lines 1a & 1b)	\$2,896,982.20	\$23,916.38	\$77,150.67	\$76,376.03	\$3,074,425.28
2a) Current Year Award	\$16,520,018.70	110,948.93	\$1,710.68	\$371.95	\$16,633,050.26
b) Block Grant Tsf (Ob 8995)					
c. Cat Flex Transfers(Obj 8998)					
d. Other Adjustments	(\$2,549,841.00)	(298.67)		\$0.00	(\$2,550,139.67)
e. Adj Curr yr Award					
(sum lines 2a through 2d)	\$13,970,177.70	110,650.26	\$1,710.68	\$371.95	\$14,082,910.59
3) Required Matching Funds/Other	\$10,770,701.46	5,930.65	(\$4,035.11)	\$0.00	\$10,772,597.00
4) Total Available Award					
(sum lines 1a,2d, & 3)	\$27,637,861.36	\$140,497.29	\$74,826.24	\$76,747.98	\$27,929,932.87
*Check 4 from all sheets	\$27,637,861.36	\$140,497.29	\$74,826.24	\$76,747.98	\$27,929,932.87
REVENUES					
5) Cash Received in Current Year	\$12,145,403.31	58,088.08	\$1,710.68	\$371.95	\$12,205,574.02
6) Amounts included in line 5 for Prior Year Adjustments	(\$137,299.22)	\$0.00	\$0.00	\$0.00	(\$137,299.22)
7a) Accounts Receivable (line 2 minus lines 5 & 6)	\$1,962,073.61	\$52,562.18	\$0.00	\$0.00	\$2,014,635.79
*Check 7a) from all sheets	\$1,962,073.61	\$52,562.18	\$0.00	\$0.00	\$2,014,635.79
7b) Non-current Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7c) Current Accounts Receivable (7a-7b)	\$1,962,073.61	\$52,562.18	\$0.00	\$0.00	\$2,014,635.79
*Check 7c) from all sheets	\$1,962,073.61	\$52,562.18	\$0.00	\$0.00	\$2,014,635.79
8) Contributed Matching Funds	\$10,770,701.46	5,930.65	(\$4,035.11)	\$0.00	\$10,772,597.00
9) Total Available (sum lines 5, 7c & 8)	\$24,878,178.38	\$116,580.91	(\$2,324.43)	\$371.95	\$24,992,806.81
*Check 9) from all sheets	\$24,878,178.38	\$116,580.91	(\$2,324.43)	\$371.95	\$24,992,806.81
EXPENDITURES					
10) Donor-Authorized Expenditures	\$26,107,570.66	128,544.45	\$0.00	\$9,000.00	\$26,245,115.11
11) Non Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12) Total Expenditures (line 10 plus line 11)	\$26,107,570.66	\$128,544.45	\$0.00	\$9,000.00	\$26,245,115.11
*Check 12) from all sheets	\$26,107,570.66	\$128,544.45	\$0.00	\$9,000.00	\$26,245,115.11
Restricted Ending Balance =					
13) Current Year (line 4 minus line 10)	\$1,530,290.70	\$11,952.84	\$74,826.24	\$67,747.98	\$1,684,817.76
*Check 13) from all sheets	\$1,530,290.70	\$11,952.84	\$74,826.24	\$67,747.98	\$1,684,817.76

2012-13 Unaudited Actuals (Entitlements)

FEDERAL AWARDS, REVENUES, AND ALL FUNDS ALL FUNDS ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Medi-Cal Billing Option	Medi-Cal Billing Option	SUBTOTAL FN 01	GRAND TOTAL
FEDERAL CATALOG NUMBER	93.778	93.778	93.778		
RESOURCE CODE	5640 PY1	5640 PY2	5640 PY3		
REVENUE OBJECT	8290	8290	8290		
LOCAL DESCRIPTION (if any)	FN 01-5640	FN 01-5640	FN 01-5640		
AWARD					
1) Prior Year Restricted Ending Balance	50,103.64	54,611.83	-	104,715.47	104,715.47
2) a. Current Year Award			56,263.45	56,263.45	56,263.45
b. Other Adjustments				-	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	56,263.45	56,263.45	56,263.45
3) Required Matching Funds/Other	-	-	-	-	-
4) Total Available Award (sum lines 1, 2c, & 3)	50,103.64	54,611.83	56,263.45	160,978.92	160,978.92
REVENUES					
5) Cash Received in Current Year			56,263.45	56,263.45	56,263.45
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-
7a) Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-
8) Contributed Matching Funds					
9) Total Available (sum of lines 5, 7c, & 8)	-	-	56,263.45	56,263.45	56,263.45
EXPENDITURES					
10) Donor Authorized Expenditures	50,103.64	45,943.98	35,966.86	132,014.48	132,014.48
11) Non Donor-Authorized Expenditures				-	-
12) Total Expenditures (line 10 plus line 11)	50,103.64	45,943.98	35,966.86	132,014.48	132,014.48
RESTRICTED ENDING BALANCE					
13) Current Year (line 4 minus line 10)	-	8,667.85	20,296.59	28,964.44	28,964.44

2012-13 Unaudited Actuals (Entitlements)
STATE AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME		PCA 10056						
STATE ID NUMBER	ELAP	LOTTERY:INST MAT'L	SPEC ED	SPEC ED	EIA/LEP	EIA/LEP	TRANSPORTATION	
RESOURCE CODE	6286	6300	6500	6512	7090	7091	7230	
REVENUE ACCOUNT	8590	8560	8550	8550	8311	8311	8311	
LOCAL DESCRIPTION (if any)	FN 01/RS 6286	FN 01/ RS 6300	FN 01/ RS 6500	FN 01/ RS 6512	FN 01/ RS 7091	FN 01/ RS 7091	FN 01/ RS 7230	
AWARD								
1 a. Prior Year Restricted Ending Balance	91,914.90	870,058.11	-	46,051.00	402,775.97	748,395.79	268,327.73	
b. Restr Bal transfers (obj 8997)								
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	91,914.90	870,058.11	-	46,051.00	402,775.97	748,395.79	268,327.73	
2 a. Current Year Award	-	508,925.67	4,858,093.64	15,350.00	2,549,841.00	4,249,472.00	3,204,640.03	
b. Other Adjustments						(2,549,841.00)		
c. Adj Curr Yr Award (sum lines 2a through 2d)	-	508,925.67	4,858,093.64	15,350.00	2,549,841.00	1,699,631.00	3,204,640.03	
3 Required Matching Funds/other			5,430,676.44	-			1,706,720.84	
4 Total Available Award (sum lines 1c, 2e, & 3)	91,914.90	1,378,983.78	10,288,770.08	61,401.00	2,952,616.97	2,448,026.79	5,179,688.60	
REVENUES								
5 Cash Received in Current Year		144,342.50	3,651,764.13	15,350.00	2,549,841.00	1,699,631.00	3,000,334.40	
6 Amounts Included in line 5 for Prior Year Adjustments		(144,342.50)						
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	-	508,925.67	1,206,329.51	-	-	-	204,305.63	
b) Non-current Accounts Receivable								
c) Current Accounts Receivable (7a minus line 7b)	-	508,925.67	1,206,329.51	-	-	-	204,305.63	
8 Contributed Matching Funds			5,430,676.44	-			1,706,720.84	
9 Total Available (sum of lines 5, 7c, & 8)	-	653,268.17	10,288,770.08	15,350.00	2,549,841.00	1,699,631.00	4,911,360.87	
EXPENDITURES								
10 Donor Authorized Expenditures	56,564.91	757,638.14	10,288,770.08	10,717.46	2,783,811.25	2,310,150.06	4,791,595.37	
11 Non Donor Authorized Expenditures								
12 Total Expenditures (line 10 plus line 11)	56,564.91	757,638.14	10,288,770.08	10,717.46	2,783,811.25	2,310,150.06	4,791,595.37	
RESTRICTED ENDING BALANCE								
13 Current Year (line 4 minus line 10)	35,349.99	621,345.64	-	50,683.54	168,805.72	137,876.73	388,093.23	

2012-13 Unaudited Actuals (Entitlements)
STATE AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUB.

PCA 24885						
STATE PROGRAM NAME						
STATE ID NUMBER	TRANSPORTATION	QEIA	M & O	ADULTS IN CORR FAC		SUBTOTAL FN 11
RESOURCE CODE	7240 8311 FN 01/ RS 7240	7400 8590 FN 01/ RS 7400	8150 8980 FN 01/ RS 8150	6015 8590 FN 11/ RS 6015	SUBTOTAL FN 01	
REVENUE ACCOUNT						
LOCAL DESCRIPTION (if any)						
AWARD						
1 a. Prior Year Restricted Ending Balance	-	264,499.99	-	-	2,692,023.49	-
b. Restr Bal transfers (obj 8997)						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	-	264,499.99	-	-	2,692,023.49	-
2 a. Current Year Award	41,023.00	903,000.00			16,330,345.34	4,554.00
b. Other Adjustments					(2,549,841.00)	961.00
c. Adj Curr Yr Award (sum lines 2a through 2d)	41,023.00	903,000.00	-		13,780,504.34	5,515.00
3 Required Matching Funds/other	621,947.79		3,011,356.39		10,770,701.46	-
4 Total Available Award (sum lines 1c, 2e, & 3)	662,970.79	1,167,499.99	3,011,356.39	5,515.00	27,243,229.29	5,515.00
REVENUES						
5 Cash Received in Current Year	-	895,956.72		3,280.00	11,957,219.75	3,280.00
6 Amounts Included in line 5 for Prior Year Adjustments		7,043.28			(137,299.22)	-
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	41,023.00	0.00	-	2,235.00	1,960,583.81	2,235.00
b) Non-current Accounts Receivable					-	-
c) Current Accounts Receivable (7a minus line 7b)	41,023.00	0.00	-	2,235.00	1,960,583.81	2,235.00
8 Contributed Matching Funds	621,947.79		3,011,356.39	-	10,770,701.46	-
9 Total Available (sum of lines 5, 7c, & 8)	662,970.79	895,956.72	3,011,356.39	5,515.00	24,688,505.02	5,515.00
EXPENDITURES						
10 Donor Authorized Expenditures	662,970.79	1,163,487.73	3,011,356.39	5,515.00	25,837,062.18	5,515.00
11 Non Donor Authorized Expenditures					-	-
12 Total Expenditures (line 10 plus line 11)	662,970.79	1,163,487.73	3,011,356.39	5,515.00	25,837,062.18	5,515.00
RESTRICTED ENDING BALANCE						
13 Current Year (line 4 minus line 10)	-	4,012.26	-	-	1,406,167.11	-

2012-13 Unaudited Actuals (Entitlements)
STATE AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORIES SUB.

STATE PROGRAM NAME		PCA #10050	
STATE ID NUMBER	STATE PRESCHOOL RES.		
RESOURCE CODE	6130		
REVENUE ACCOUNT	8990		
LOCAL DESCRIPTION (if any)	FN 12/ RS 6130		
AWARD			
1 a. Prior Year Restricted Ending Balance	77,150.67	77,150.67	2,769,174.16
b. Restr Bal transfers (obj 8997)		-	-
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	77,150.67	77,150.67	2,769,174.16
2 a. Current Year Award	1,710.68	1,710.68	16,336,610.02
b. Other Adjustments		-	(2,548,880.00)
c. Adj Curr Yr Award (sum lines 2a through 2d)	1,710.68	1,710.68	13,787,730.02
3 Required Matching Funds/other	(4,035.11)	(4,035.11)	10,766,666.35
4 Total Available Award (sum lines 1c, 2e, & 3)	74,826.24	74,826.24	27,323,570.53
REVENUES			
5 Cash Received in Current Year	1,710.68	1,710.68	11,962,210.43
6 Amounts Included in line 5 for Prior Year Adjustments		-	(137,299.22)
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	-	-	1,962,818.81
b) Non-current Accounts Receivable		-	-
c) Current Accounts Receivable (7a minus line 7b)		-	1,962,818.81
8 Contributed Matching Funds	(4,035.11)	(4,035.11)	10,766,666.35
9 Total Available (sum of lines 5, 7c, & 8)	(2,324.43)	(2,324.43)	24,691,695.59
EXPENDITURES			
10 Donor Authorized Expenditures		-	25,842,577.18
11 Non Donor Authorized Expenditures		-	-
12 Total Expenditures (line 10 plus line 11)	-	-	25,842,577.18
RESTRICTED ENDING BALANCE			
13 Current Year (line 4 minus line 10)	74,826.24	74,826.24	1,480,993.35

2012-13 Unaudited Actuals (Entitlements)
 LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS
 SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME		Total									
RESOURCE CODE	REVENUE OBJECT	Comm Challenge Mini Grant RS 9121 8699 Site 390	Comm Challenge Mini Grant RS 9121 8699 Dept 780	COMM CHAL Mini Grant RS 9121 TOTAL	Cowell Foundation API Scores RS9129 8699 Site 260	District Safety Prg N/A RS9150 8699 Site 260	DONATIONS RS 9170 TOTAL 9170	DNTN-Giampaoli RS 9174 8699 Site 460	DNTN-MUSD COUNSELOR RS 9176 8699 Site 400	DNTN-MUSD COUNSELOR RS 9176 8699 Site 490	DNTN-MUSD COUN RS 9176 TOTAL
AWARD	LOCAL DESCRIPTION (if any)										
1.a. Prior Year Restricted Ending Balance				-	1,105.00	86,665.70	2,223.53	500.00	248.98	10.00	258.98
b. Restr Bal Transfers (Obj 8997)				-							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)				-	1,105.00	86,665.70 131,440.11	2,223.53	500.00	248.98	10.00	258.98
2.a. Current Year Award				-							
b. Other Adjustments				-							
c. Adj Curr Yr Award (sum lines 2a & 2b)				-		131,440.11	-	-	-	330.00	330.00
3) Required Matching Funds/Other				-							
4) Total Available Award (sum lines 1c, 2c, & 3)				-	1,105.00	218,105.81	2,223.53	500.00	248.98	340.00	588.98
REVENUES											
5) Cash Received in Current Year				-							
6) Amounts Included in line 5 for Prior Year Adjustments				-		129,940.11	-				
7a) Accounts Receivable				-							
(line 2c minus lines 5 & 6)				-		1,500.00	-				
7b) Non-current Accounts Receivable				-							
7c) Current Accounts Receivable (7a-7b)				-							
8) Contributed Matching Funds				-		1,500.00	-				
9) Total Available (sum of lines 5, 7c, & 8)				-		131,440.11	-				
EXPENDITURES											
10) Donor Authorized Expenditures				-	1,105.00	134,717.14	1,032.06			330.00	330.00
11) Non Donor-Authorized Expenditures				-							
12) Total Expenditures (line 10 plus line 11)				-	1,105.00	134,717.14	1,032.06				
RESTRICTED ENDING BALANCE											
13) Current Year (line 4 minus line 10)				-		83,388.67	1,191.47	500.00	248.98	340.00	588.98

2012-13 Unaudited Actuals (Entire)
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORIES SUBJ

LOCAL PROGRAM NAME	Energy Grant	FARM ACCT	Mad Cnty Chamber	Med Admin Actv	NAT'L UNIV	Operation	OTHR LO PROJ	Fund 01
RESOURCE CODE	RS 9201	RS 9225	RS 9500	RS 9512	RS 9550	RS9595	RS 9610	SUBTOTAL
REVENUE OBJECT	8699	8699	8699	8699	8699	8689		FN 01
LOCAL DESCRIPTION (if any)	Site 490	Goal 1305	RS 9500	RS 9512	RS 9550	Site 540	TOTAL RS 9610	
AWARD								
1.a. Prior Year Restricted Ending Balance	4,493.83	301.14	-	-	3,357.85	1,337.21		100,243.24
b. Restr Bal Transfers (Obj 8997)								-
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,493.83	301.14	-	-	3,357.85	1,337.21		100,243.24
2.a. Current Year Award	-	-	1,639.80	-	-	-		133,409.91
b. Other Adjustments	-	-	-	-	-	-		-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	1,639.80	-	-	-		-
3) Required Matching Funds/Other	-	-	-	-	-	-		133,409.91
4) Total Available Award (sum lines 1c, 2c, & 3)	4,493.83	301.14	1,639.80	-	3,357.85	1,337.21		-
REVENUES								233,653.15
5) Cash Received in Current Year	-	-	1,650.00	-	-	-		131,920.11
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-		-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	(10.20)	-	-	-		1,489.80
7b) Non-current Accounts Receivable	-	-	-	-	-	-		-
7c) Current Accounts Receivable (7a-7b)	-	-	(10.20)	-	-	-		-
8) Contributed Matching Funds	-	-	-	-	-	-		1,489.80
9) Total Available (sum of lines 5, 7c, & 8)	-	-	1,639.80	-	-	-		-
EXPENDITURES								133,409.91
10) Donor Authorized Expenditures								
11) Non Donor-Authorized Expenditures			1,639.80					138,494.00
12) Total Expenditures (line 10 plus line 11)	-	-	1,639.80	-	-	-		-
RESTRICTED ENDING BALANCE								138,494.00
13) Current Year (line 4 minus line 10)	4,493.83	301.14	-	-	3,357.85	1,337.21		95,159.15

2012-13 Unaudited Actuals (Entire)
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	Jail Contract Local Resources	GED Co. Educ Fees	Comm Action Co. Educ Fees	Shunammite Prog. Co. Educ Fees	COMM ED Co. Educ Fees	SCALISE MURAL	CAPS & GOWNS
RESOURCE CODE	9010	9136	9136	9136	9136	9170	9170
REVENUE OBJECT	8690	8671	8671	9671/8699	9671/8699	8699	8699
LOCAL DESCRIPTION (if any)	DE 7580	DE 0000	DE 7640	DE 790 ONLY	TOTAL	DE237	DE 750
AWARD							
1.a. Prior Year Restricted Ending Balance	-		12,167.31		12,167.31	492.00	-
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)							
2.a. Current Year Award	28,702.00	7,491.00	12,167.31	-	12,167.31	492.00	-
b. Other Adjustments	(1,259.67)		46,982.00		54,473.00		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	27,442.33	7,491.00	46,982.00		54,473.00		
3) Required Matching Funds/Other			5,930.65		5,930.65		
4) Total Available Award							
(sum lines 1c, 2c, & 3)	27,442.33	7,491.00	65,079.96		72,570.96	492.00	-
REVENUES							
5) Cash Received in Current Year		7,491.00	39,162.00		46,653.00		
6) Amounts Included in line 5 for Prior Year Adjustments							
7a) Accounts Receivable							
(line 2c minus lines 5 & 6)	27,442.33	-	7,820.00	-	7,820.00		-
7b) Non-current Accounts Receivable							
7c) Current Accounts Receivable							
(7a-7b)	27,442.33	-	7,820.00	-	7,820.00		
8) Contributed Matching Funds			5,930.65		5,930.65		
9) Total Available							
(sum of lines 5, 7c, & 8)	27,442.33	7,491.00	52,912.65		60,403.65		
EXPENDITURES							
10) Donor Authorized Expenditures							
11) Non Donor-Authorized Expenditures	27,442.33	7,491.00	65,079.96		72,570.96		(276.00)
12) Total Expenditures							
(line 10 plus line 11)	27,442.33	7,491.00	65,079.96		72,570.96		(276.00)
RESTRICTED ENDING BALANCE							
13) Current Year (line 4 minus line 10)						492.00	276.00

2012-13 Unaudited Actuals (Entire)
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	ADMIN	MDRA ROTARY-CBETHISPANIC CHAMBER	SMALL FRY	XMAS BASKETS	TOTAL	SCOE	National University Local Resources
RESOURCE CODE	9170 8699	9170 775 DE 775	9170 8699 DE790	9170 8690/8699 DE798	9170	9530 8690	9550 8690
LOCAL DESCRIPTION (if any)	DONATIONS / DE 770				DONATIONS		
AWARD							
1.a. Prior Year Restricted Ending Balance	355.77	398.50	200.00	654.88	11,749.07		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	355.77	398.50	200.00	654.88	11,749.07		
2.a. Current Year Award							
b. Other Adjustments					5,755.08	2,400.00	15,064.85
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	-	-		
3) Required Matching Funds/Other					5,755.08	2,400.00	15,064.85
4) Total Available Award (sum lines 1c, 2c, & 3)	355.77	398.50	200.00	654.88	17,504.15	2,400.00	15,064.85
REVENUES							
5) Cash Received in Current Year							
6) Amounts Included in line 5 for Prior Year Adjustments					5,755.08	2,400.00	
7a) Accounts Receivable	-	-	-	-	-		
(line 2c minus lines 5 & 6)	-	-	-	-	-		15,064.85
7b) Non-current Accounts Receivable	-	-	-	-	-		
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-		
8) Contributed Matching Funds	-	-	-	-	-		15,064.85
9) Total Available (sum of lines 5, 7c, & 8)	-	-	-	-	-		
EXPENDITURES							
10) Donor Authorized Expenditures					5,755.08	2,400.00	15,064.85
11) Non Donor-Authorized Expenditures	-	-	-	-	5,551.31	2,400.00	15,064.85
12) Total Expenditures (line 10 plus line 11)	-	-	-	-	-		
RESTRICTED ENDING BALANCE							
13) Current Year (line 4 minus line 10)	355.77	398.50	200.00	654.88	11,952.84	2,400.00	15,064.85

2012-13 Unaudited Actuals (Entire
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORIES SUBJ

LOCAL PROGRAM NAME	SUBTOTAL FN 11	TOTAL RS 9010 Donation	SUBTOTAL FN 12	Scholarship Lorraine Thompson RS 9170 Donation	Scholarship SCIENCE & HEALTH RS 9172 Donation	Scholarship CADENAZZI ROBERTS RS 9173 Donation	Scholarship BERRY ROBOTICS RS 9177 Donation	Scholarship Madera Lions Club RS 9178 Donation	SUBTOTAL FN 73
RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)									
AWARD									
1.a. Prior Year Restricted Ending Balance	23,916.38	-	-	45,939.69	42.95	597.33	-	29,796.06	76,376.03
b. Restr Bal Transfers (Obj 8997)									
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	23,916.38	-	-	45,939.69	42.95	597.33	-	29,796.06	76,376.03
2.a. Current Year Award	106,394.93	-	-	223.73	0.22	2.90	-	145.10	371.95
b. Other Adjustments	(1,259.67)	-	-						-
c. Adj Curr Yr Award (sum lines 2a & 2b)	105,135.26	-	-	223.73	0.22	2.90	-	145.10	371.95
3) Required Matching Funds/Other	5,930.65	-	-						-
4) Total Available Award (sum lines 1c, 2c, & 3)	134,982.29	-	-	46,163.42	43.17	600.23	-	29,941.16	76,747.98
REVENUES									
5) Cash Received in Current Year	54,808.08	-	-	223.73	0.22	2.90	-	145.10	371.95
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	50,327.18	-	-	-	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	50,327.18	-	-	-	-	-	-	-	-
8) Contributed Matching Funds	5,930.65	-	-	-	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	111,065.91	-	-	223.73	0.22	2.90	-	145.10	371.95
EXPENDITURES									
10) Donor Authorized Expenditures	123,029.45	-	-	4,000.00	-	-	-	5,000.00	9,000.00
11) Non Donor-Authorized Expenditures	-	-	-						-
12) Total Expenditures (line 10 plus line 11)	123,029.45	-	-	4,000.00	-	-	-	5,000.00	9,000.00
RESTRICTED ENDING BALANCE									
13) Current Year (line 4 minus line 10)	11,952.84	-	-	42,163.42	43.17	600.23	-	24,941.16	67,747.98

2012-13 Unaudited Actuals (Entitle
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	GRAND TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1.a. Prior Year Restricted Ending Balance	200,535.65
b. Restr Bal Transfers (Obj 8997)	-
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	200,535.65
2.a. Current Year Award	240,176.79
b. Other Adjustments	(1,259.67)
c. Adj Curr Yr Award (sum lines 2a & 2b)	238,917.12
3) Required Matching Funds/Other	5,930.65
4) Total Available Award (sum lines 1c, 2c, & 3)	445,383.42
REVENUES	
5) Cash Received in Current Year	187,100.14
6) Amounts Included in line 5 for Prior Year Adjustments	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	51,816.98
7b) Non-current Accounts Receivable	-
7c) Current Accounts Receivable (7a-7b)	51,816.98
8) Contributed Matching Funds	5,930.65
9) Total Available (sum of lines 5, 7c, & 8)	244,847.77
EXPENDITURES	
10) Donor Authorized Expenditures	270,523.45
11) Non Donor-Authorized Expenditures	-
12) Total Expenditures (line 10 plus line 11)	270,523.45
RESTRICTED ENDING BALANCE	
13) Current Year (line 4 minus line 10)	174,859.97

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	66,854,687.27	301	315,547.20	303	66,539,140.07	305	965,727.78		307	65,573,412.29	309
2000 - Classified Salaries	17,707,382.29	311	57,706.12	313	17,649,676.17	315	3,082,410.51		317	14,567,265.66	319
3000 - Employee Benefits (Excluding 3800)	34,868,432.95	321	2,263,857.60	323	32,604,575.35	325	2,041,287.75		327	30,563,287.60	329
4000 - Books, Supplies Equip Replace. (6500)	9,343,340.22	331	23,508.31	333	9,319,831.91	335	3,420,041.95		337	5,899,789.96	339
5000 - Services... & 7300 - Indirect Costs	10,100,942.04	341	220,243.21	343	9,880,698.83	345	1,264,412.35		347	8,616,286.48	349
TOTAL					135,993,922.33	365	TOTAL			125,220,041.99	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.....		1100	53,101,916.50 375
2. Salaries of Instructional Aides Per EC 41011.....		2100	2,272,167.26 380
3. STRS.....		3101 & 3102	4,256,787.72 382
4. PERS.....		3201 & 3202	290,900.18 383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	970,238.40 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	12,569,096.51 385
7. Unemployment Insurance.....		3501 & 3502	592,148.31 390
8. Workers' Compensation Insurance.....		3601 & 3602	903,559.46 392
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	0.00
10. Other Benefits (EC 22310).....		3901 & 3902	1,036,220.55 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			75,993,034.89 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			380,608.48
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....			24,974.26 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....			75,587,452.15 397
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.....			60.36%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	60.36%
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).....	125,220,041.99
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

Funds 01 and 11, Resource 6015, Goal 4620		
Pupil Data		
Average Daily Attendance (ADA) (Form A, Line 17)		9.67
ADA (included above) claimed pursuant to EC 46191(b)		
Section I - Direct Instruction Costs (Functions 1000-1999)		
	Object Codes	
A. Certificated Teachers' Salaries	1100	3,814.08
B. Classified Instructional Salaries	2100	0.00
C. Employee Benefits for Lines A and B		
1. State Teachers' Retirement System	3101, 3102	314.65
2. Public Employees' Retirement System	3201, 3202	0.00
3. OASDI/Medicare/Alternative	3301, 3302	55.30
4. Health and Welfare Benefits	3401, 3402	1,128.46
5. State Unemployment Insurance	3501, 3502	41.95
6. Workers' Compensation Insurance	3601, 3602	62.52
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752	98.04
8. PERS Reduction	3801, 3802	0.00
9. Other Benefits	3901, 3902	0.00
10. Total, Employee Benefits (Lines C1 through C9)		1,700.92
D. Books and Supplies		
1. Approved Textbooks and Core Curricula Materials	4100	0.00
2. Books and Other Reference Materials	4200	0.00
3. Materials and Supplies	4300	0.00
4. Noncapitalized Equipment	4400	0.00
5. Total, Books and Supplies (Lines D1 through D4)		0.00
E. Services and Other Operating Expenditures		
1. Subagreements for Services	5100	0.00
2. Travel & Conferences	5200	0.00
3. Transfers of Direct Costs	5710, 5750	0.00
4. Professional/Consulting Services and Operating Expenditures	5800	0.00
5. Total, Services and Other Operating Expenditures (Lines E1 through E4)		0.00
F. Subtotal, Direct Instruction Costs (Lines A, B, C10, D5, and E5)		5,515.00
G. Equipment and Equipment Replacement	6400, 6500	0.00
H. Total, Direct Instruction Costs (Lines F and G)		5,515.00

Section II - Direct Support Costs (Instruction-Related, and Guidance and Counseling Services) (Functions 2100-2199, 2420, 2700, and 3110)		
A. Certificated Salaries		
1. Teachers' Salaries	1100	0.00
2. Support Salaries	1200	0.00
3. Supervisors' and Administrators' Salaries	1300	0.00
4. Total, Certificated Salaries (Lines A1 through A3)		0.00
B. Classified Salaries - Clerical, Technical, and Office Staff Salaries	2400	0.00
C. Employee Benefits for Lines A and B		
1. State Teachers' Retirement System	3101, 3102	0.00
2. Public Employees' Retirement System	3201, 3202	0.00
3. OASDI/Medicare/Alternative	3301, 3302	0.00
4. Health and Welfare Benefits	3401, 3402	0.00
5. State Unemployment Insurance	3501, 3502	0.00
6. Workers' Compensation Insurance	3601, 3602	0.00
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752	0.00
8. PERS Reduction	3801, 3802	0.00
9. Other Benefits	3901, 3902	0.00
10. Total, Employee Benefits (Lines C1 through C9)		0.00
D. Books and Supplies		
1. Books and Other Reference Materials	4200	0.00
2. Materials and Supplies	4300	0.00
3. Noncapitalized Equipment	4400	0.00
4. Total, Books and Supplies		0.00
E. Services and Other Operating Expenditures		
1. Subagreements for Services	5100	0.00
2. Travel and Conferences	5200	0.00
3. Transfers of Direct Costs	5710, 5750	0.00
4. Professional/Consulting Services and Operating Expenditures	5800	0.00
5. Communications	5900	0.00
6. Total, Services and Other Operating Expenditures (Lines E1 through E5)		0.00
F. Subtotal, Direct Support Costs (Lines A4, B, C10, D4, and E6)		0.00
G. Equipment and Equipment Replacement	6400, 6500	0.00
H. Total, Direct Support Costs (Lines F and G)		0.00
Section III - Indirect Costs (LEA's 2nd prior year approved rate of 5.18% times the sum of Section I, Line H and Section II, Line H)		285.68
Section IV - Alternative Charge Cost (Alternative to Sections II and III) (Not more than 8% [\$441.20] of the annual revenue (Object 8311) for the Adults in Correctional Facilities program)		
Section V - Total Cost for Adults in Correctional Facilities (Section I, Line H plus Section II, Line H plus Section III OR if Section IV has been entered, Section I, Line H plus Section IV)		5,800.68

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	72,393,824.00	2,288,981.00	74,682,805.00		2,045,000.00	72,637,805.00	2,465,000.00
State School Building Loans Payable			0.00		0.00	0.00	0.00
Certificates of Participation Payable	16,675,000.00		16,675,000.00		440,000.00	16,235,000.00	455,000.00
Capital Leases Payable	6,402,898.65	(1.00)	6,402,897.65		671,673.00	5,731,224.65	590,823.00
Lease Revenue Bonds Payable			0.00		0.00	0.00	0.00
Other General Long-Term Debt	2,773,046.00		2,773,046.00	457,050.00	1,332,966.00	1,897,130.00	33,735.00
Net OPEB Obligation	3,498,608.00	(267,214.00)	3,231,394.00	2,916,096.00	2,267,445.00	3,880,045.00	0.00
Compensated Absences Payable	1,004,542.00		1,004,542.00		129,324.00	875,218.00	0.00
Governmental activities long-term liabilities	102,747,918.65	2,021,766.00	104,769,684.65	3,373,146.00	6,886,408.00	101,256,422.65	3,544,558.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	104,796,805.26	0.00	104,796,805.26			109,432,754.98
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	19,163.89	0.00	19,163.89			19,285.24
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers		0.00				0.00
4. Temporary Voter Approved Increases		0.00				0.00
5. Less: Lapses of Voter Approved Increases		0.00				0.00
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)		0.00				0.00
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	18,654.16	0.00	18,654.16	18,654.16		18,654.16
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	631.08		631.08	630.83		630.83
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		19,285.24				19,284.99
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		19,285.24				19,284.99
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	292,500.65		292,500.65	287,499.00		287,499.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,424,324.70		16,424,324.70	20,146,882.00		20,146,882.00
5. Unsecured Roll Taxes (Object 8042)	726,269.42		726,269.42	842,594.00		842,594.00
6. Prior Years' Taxes (Object 8043)	55,181.18		55,181.18	0.00		0.00
7. Supplemental Taxes (Object 8044)	107,415.69		107,415.69	83,046.00		83,046.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,528,002.00)		(3,528,002.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	303,142.52		303,142.52	303,434.00		303,434.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(889,893.26)		(889,893.26)	(884,698.00)		(884,698.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	17,018,940.90	0.00	17,018,940.90	17,250,755.00	0.00	17,250,755.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	17,018,940.90	0.00	17,018,940.90	17,250,755.00	0.00	17,250,755.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	80,103,877.51		80,103,877.51	80,454,943.00		80,454,943.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(78,920.41)		(78,920.41)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	3,751,713.00	0.00	3,751,713.00	3,751,713.00	0.00	3,751,713.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	83,776,670.10	0.00	83,776,670.10	84,206,656.00	0.00	84,206,656.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	1,159,926.00		1,159,926.00	1,179,717.00		1,179,717.00
38. TOTAL STATE AID (Lines C36 plus C37)	84,936,596.10	0.00	84,936,596.10	85,386,373.00	0.00	85,386,373.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	144,848,390.99		144,848,390.99	144,277,511.00		144,277,511.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	174,716.66		174,716.66	140,000.00		140,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2012-13 Actual			2013-14 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			104,796,805.26			109,432,754.98
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0063			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			109,432,754.98			115,035,712.03
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			17,018,940.90			17,250,755.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,314,228.80			2,314,198.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			84,936,596.10			85,386,373.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			84,936,596.10			85,386,373.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			123,127.66			99,690.90
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			17,142,068.56			17,350,445.90
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			84,936,596.10			85,386,373.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			17,142,068.56			
b. State Subventions (Line D8)			84,936,596.10			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			102,078,664.66			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			109,432,754.98			115,035,712.03
12. Appropriations Subject to the Limit (Line D9d)			102,078,664.66			

* Please provide below an explanation for each entry in the adjustments column.

** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Teri Bradshaw, Director of Fiscal Services
Gann Contact Person

(559) 675-4500, ext. 208
Contact Phone Number

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) 3,866,439.89
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 113,568,552.75

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.40%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,389,098.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,779,048.70
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	23,550.00
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)	447,600.21
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)	264.77
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,639,561.72
9. Carry-Forward Adjustment (Part IV, Line F)	(231,420.55)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,408,141.17

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	85,041,212.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,907,152.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,403,351.53
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,929,169.84
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,643.55
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,216,262.62
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	254.99
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,717,111.77
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	7,522.56
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	996,254.34
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,396,211.63
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,152,815.37
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)	142,780,963.12

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

4.65%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

4.49%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,639,561.72</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>525,071.62</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.18%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.18%) times Part III, Line B18); zero if positive	<u>(231,420.55)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(231,420.55)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.49%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-115,710.28) is applied to the current year calculation and the remainder (\$-115,710.27) is deferred to one or more future years:	<u>4.57%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-77,140.18) is applied to the current year calculation and the remainder (\$-154,280.37) is deferred to one or more future years:	<u>4.60%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(231,420.55)</u>

Approved indirect cost rate: 5.18%
Highest rate used in any program: 5.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,040,020.30	312,873.04	5.18%
01	3550	167,129.52	8,356.48	5.00%
01	3725	346,747.31	17,961.51	5.18%
01	4035	1,192,978.10	61,796.26	5.18%
01	4045	16,981.76	879.66	5.18%
01	4046	83,386.81	4,319.44	5.18%
01	4203	1,037,311.34	20,746.24	2.00%
01	6010	653,190.82	32,659.52	5.00%
01	6286	53,779.15	2,785.76	5.18%
01	7090	2,702,729.37	81,081.88	3.00%
01	7091	2,242,864.14	67,285.92	3.00%
01	7400	1,057,907.38	54,799.60	5.18%
01	8150	2,841,212.58	147,174.81	5.18%
01	9010	850,267.33	22,577.00	2.66%
11	3555	14,591.40	424.60	2.91%
11	9010	185,088.08	7,139.67	3.86%
12	6105	1,316,683.17	68,204.19	5.18%
12	9010	79,528.46	2,795.12	3.51%
13	5310	9,815,771.07	437,782.70	4.46%
13	5370	337,044.30	15,032.18	4.46%

Unaudited Actuals
2012-13 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,145,771.68		725,715.61	1,871,487.29
2. State Lottery Revenue	8560	2,617,091.81		653,268.17	3,270,359.98
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,762,863.49	0.00	1,378,983.78	5,141,847.27
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	946,747.54			946,747.54
2. Classified Salaries	2000-2999	356,652.00			356,652.00
3. Employee Benefits	3000-3999	436,443.55			436,443.55
4. Books and Supplies	4000-4999	249,925.01		757,638.14	1,007,563.15
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	233,857.60			233,857.60
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	34,470.25			34,470.25
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,258,095.95	0.00	757,638.14	3,015,734.09
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,504,767.54	0.00	621,345.64	2,126,113.18
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	142,384,099.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	12,232,678.64
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	13,643.55
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	522,811.21
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	976,339.92
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,260,231.00
6. All Other Financing Uses	All	9100 9200	7699 7651	4,525.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	668,204.53
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	164,402.85
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				3,610,158.06
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	342,531.69
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				126,883,794.45
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				126,883,794.45

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		19,010.37
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		19,010.37
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		19,010.37
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,674.45
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.)	122,353,239.65	6,699.73
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	122,353,239.65	6,699.73
B. Required effort (Line A.2 times 90%)	110,117,915.69	6,029.76
C. Current year expenditures (Line I.G and Line II.F)	126,883,794.45	6,674.45
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 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	126,883,794.45	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,674.45
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	-----Teacher Full-Time Equivalents-----					-----Classroom Units-----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	705,815.77	0.00	71,791.47	2,919,593.56	11,544,685.00	7,787.33	5,404,822.00		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
0001 Pre-Kindergarten	1.00		1.00	1.00					
1110 Regular Education, K-12	669.31		669.31	669.31	1,466.73		4,953.00		
3100 Alternative Schools									
3200 Continuation Schools									
3300 Independent Study Centers	14.40		14.40	14.40	29.06	29.06	191.00		
3400 Opportunity Schools	8.75		8.75	8.75					
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Vocational Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Vocational Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	78.76		78.76	78.76			249.00		
6000 ROC/P									
Other Goals Description									
7110 Nonagency - Educational	4.84		4.84	4.84					
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)					21.50				
-- Child Development (Fund 12)	15.92		15.92	15.92	16.50				
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	792.98	0.00	792.98	792.98	1,533.79	29.06	5,393.00		

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	204,426.39	4,662.41	209,088.80	10,910.56		219,999.36
1110	Regular Education, K-12	96,034,791.29	19,124,388.63	115,159,179.92	6,009,177.49		121,168,357.41
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,903,765.52	485,076.51	2,388,842.03	124,653.33		2,513,495.36
3300	Independent Study Centers	1,225,749.02	40,796.12	1,266,545.14	66,090.21		1,332,635.35
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	1,999.17	0.00	1,999.17	104.32		2,103.49
4850	Migrant Education	18,176.45	0.00	18,176.45	948.47		19,124.92
5000-5999	Special Education	11,540,247.67	616,757.53	12,157,005.20	634,370.63		12,791,375.83
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	645,627.53	22,566.08	668,193.61	34,867.34		703,060.95
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	57,580.42	0.00	57,580.42	3,004.63		60,585.05
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					957.00	957.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					119,256.02	119,256.02
----	Other Outgo					2,950,849.58	2,950,849.58
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		360,247.85	360,247.85	673,429.73		1,033,677.58
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(531,378.46)		(531,378.46)
Total General Fund and Charter Schools Funds Expenditures		111,632,363.46	20,654,495.13	132,286,858.59	7,026,178.25	3,071,062.60	142,384,099.44

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

20 65243 0000000
Form PCR

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	192,761.18	11,665.21	0.00	0.00	0.00	0.00	0.00			0.00	0.00	204,426.39
1110	Regular Education, K-12	74,668,375.76	3,007,858.10	2,434,578.39	10,082,710.08	2,386,632.79	0.00	1,996,369.85			1,458,266.32	0.00	96,034,791.29
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,220,791.41	0.00	832.77	375,166.83	198,361.32	0.00	0.00			108,613.19	0.00	1,903,765.52
3300	Independent Study Centers	844,021.01	0.00	877.00	253,319.76	112,644.89	0.00	0.00			14,886.36	0.00	1,225,749.02
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,999.17	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,999.17
4850	Migrant Education	18,176.45	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	18,176.45
5000-5999	Special Education	9,536,193.29	873,630.15	0.00	48,107.14	419,022.06	662,970.79	0.00			324.24	0.00	11,540,247.67
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	604,827.98	0.00	0.00	40,799.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	645,627.53
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		13,643.55	0.00	43,936.87	0.00	57,580.42
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		87,087,146.25	3,893,153.46	2,436,288.16	10,800,103.36	3,116,661.06	662,970.79	1,996,369.85	13,643.55	0.00	1,626,026.98	0.00	111,632,363.46

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	4,662.41	0.00	0.00	4,662.41
1110	Regular Education, K-12	3,120,600.11	11,039,931.04	4,963,857.48	19,124,388.63
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	67,138.76	226,519.06	191,418.69	485,076.51
3300	Independent Study Centers	40,796.12	0.00	0.00	40,796.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	367,211.70	0.00	249,545.83	616,757.53
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	22,566.08	0.00	0.00	22,566.08
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		161,828.36		161,828.36
--	Child Development (Fund 12)	74,225.63	124,193.86	0.00	198,419.49
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		3,697,200.81	11,552,472.32	5,404,822.00	20,654,495.13

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,216,262.62
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	23,550.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,389,353.03
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,928,391.08
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,557,556.73
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	111,632,363.46
2	Total Allocated Costs (from Form PCR, Column 2, Total)	20,654,495.13
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	132,286,858.59
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	996,254.34
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,396,211.63
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,152,815.37
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,545,281.34
D. Total Direct Charged and Allocated Costs (B3 + C5)		144,832,139.93
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.22%

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

20 65243 0000000
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	957.00				957.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			119,256.02		119,256.02
Other Outgo (Objects 1000-7999)				2,950,849.58	2,950,849.58
Total Other Costs	957.00	0.00	119,256.02	2,950,849.58	3,071,062.60

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,486.49	6,698.49
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,698.49	6,804.49
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,698.49	6,804.49
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	22.25	22.60
c. Revenue Limit ADA	0033	18,654.34	18,654.16
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	125,370,969.01	127,353,629.19
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	(35.10)	(66.77)
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	125,370,933.91	127,353,562.42
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	97,448,319.51	98,989,377.00
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	947,188.00	68,398.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195		
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	(173,795.00)	(172,360.00)
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	773,393.00	(103,962.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	98,221,712.51	98,885,415.00

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	17,908,834.16	18,135,453.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	895,744.00	884,698.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	17,013,090.16	17,250,755.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	81,208,622.35	81,634,660.00
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	21,028,830.00	15,832,432.00
c. Plus: Charter School Portion of EPA included in 31b	---		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	60,179,792.35	65,802,228.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,159,926.00	1,179,717.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629,		
39. Basic Aid Supplement Charter School Adjustment	9037		
40. All Other Adjustments	9018		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	55,181.00	
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	(1,104,745.00)	(1,179,717.00)
43. Less: Revenue Limit State Apportionment Receipts	---	59,075,047.35	64,622,511.00
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	39,874,937.00	
	---	19,200,110.35	
OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001		
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Unaudited Actuals
2012-13 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS20 65243 000000
Form SIAJ

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(109,820.46)	0.00	(531,378.46)				
Other Sources/Uses Detail					17,420.65	1,260,231.00		
Fund Reconciliation							311,446.79	359.52
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,572.03	0.00	7,564.27	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation							291.80	11,316.78
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,913.97	0.00	70,999.31	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							67.72	250,739.37
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	97,334.46	0.00	452,814.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,064.00	49,145.32
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			660,231.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	70,908.92		
Fund Reconciliation							0.00	4,271.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,282,539.65		
Fund Reconciliation							0.00	1,228.12
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			70,908.92	0.00		
Other Sources/Uses Detail							4,271.00	81.20
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,265,119.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2012-13 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - 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								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	109,820.46	(109,820.46)	531,378.46	(531,378.46)	2,613,679.57	2,613,679.57	317,141.31	317,141.31

Unaudited Actuals
2012-13
Annual Report of Pupil Transportation
Home-to-School and Severely Disabled/Orthopedically Impaired

20 65243 0000000
Form TRAN

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	46.0	14.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)			
2. ENTER number of pupils included on Line B1 with transportation in IEP	020/019	5,144.0	249.0
C. ENTER total number of miles driven to/from school	023/024	144.0	105.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	021/022	724,562.0	261,115.0
	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		3,800,953.63	662,970.79
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,067,804.45	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils			
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)	003/004	9,203.24	0.00
3. Insurance (Objects 5400 and 5450)		23,532.56	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		229,834.81	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(556,867.45)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		119,604.59	0.00
7. Communications (Object 5900)		51.08	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		701,652.88	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		74,048.70	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	5,469,818.49	662,970.79
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	5,469,818.49	662,970.79
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		366,156.39	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	5,103,662.10	662,970.79
K. Indirect Costs (Approved indirect cost rate of 5.18% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		246,990.98	34,341.89
L. Net Pupil Transportation Expense (Lines J and K)	100/101	5,350,653.08	697,312.68

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		5,350,653.08	697,312.68
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	5,350,653.08	697,312.68
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7.385	2.671
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,040.174	2,800.453
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	5,350,653.08	697,312.68
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	149,785.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Teri Bradshaw

Title: Director of Fiscal Services

Agency: Madera Unified School District

Phone Number/Ext: (559) 675-4500, ext. 208

E-mail Address: teribradshaw@maderausd.org

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										1,176
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,559,573.14		5,559,573.14
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,265,929.11		2,265,929.11
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,792,984.68		3,792,984.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	26,636.32		26,636.32
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	324.24	0.00	(126,349.82)		(104,875.58)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	324.24	0.00	11,518,773.43	0.00	11,540,247.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	616,757.58	0.00	0.00	0.00	0.00	0.00	0.00		616,757.58
	Total Indirect Costs and PCR Allocations	616,757.58	0.00	0.00	0.00	0.00	0.00	0.00		616,757.58
	TOTAL COSTS	637,907.58	0.00	0.00	0.00	324.24	0.00	11,518,773.43	0.00	12,157,005.25
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	289,646.87		289,646.87
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	489,354.79		489,354.79
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	486,421.64		486,421.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,850.22		3,850.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,873.48		3,873.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,273,147.00	0.00	1,273,147.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,273,147.00	0.00	1,273,147.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,273,147.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,269,926.27		5,269,926.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,776,574.32		1,776,574.32
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,306,563.04		3,306,563.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	22,786.10		22,786.10
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	324.24	0.00	(130,223.30)		(108,749.06)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	324.24	0.00	10,245,626.43	0.00	10,267,100.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	616,757.58								616,757.58
	Total Indirect Costs and PCR Allocations	616,757.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,757.58
	TOTAL BEFORE OBJECT 8980	637,907.58	0.00	0.00	0.00	324.24	0.00	10,245,626.43	0.00	10,883,858.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	300.00		300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,298,214.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									6,052,624.23
										7,351,138.23

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2011-12 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	10,288,416.91	6,577,943.67
2. Enter audit adjustments of 2011-12 special education expenditures from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2012-13 special education beginning fund balances from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2011-12 Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines 1 through 4)	10,288,416.91	6,577,943.67
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet	1,191.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)	1,191.00	

SELPA: Madera/Mariposa (AB)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2012-13 Expenditures by LEA (LE-CY) and the 2011-12 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Madera/Mariposa (AB)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

_____ (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: Madera/Mariposa (AB)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2012-13 (LE-CY Worksheet)	Actual Expenditures FY 2011-12 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	12,157,005.25		
2. Less: Expenditures paid from federal sources	1,273,147.00		
3. Expenditures paid from state and local sources	10,883,858.25	10,288,416.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	10,883,858.25	10,288,416.91	595,441.34
4. Special education unduplicated pupil count	1,176	1,191	
5. Per capita state and local expenditures (A3/A4)	9,254.98	8,638.47	616.51

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: Madera/Mariposa (AB)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

☒ X

1. Last year's local expenditures met MOE requirement:

	FY 2012-13	FY 2011-12	Difference
a. Expenditures paid from local sources	7,351,138.23	6,577,943.67	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,351,138.23	6,577,943.67	773,194.56
b. Per capita local expenditures (B1a/A4)	6,250.97	5,523.04	727.93

Base FY

☐

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

	FY 2012-13	Base FY	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2012-13 MOE requirement and make the selection on Page 1.

Teri Bradshaw
Contact Name

(559) 675-4500, ext. 208
Telephone Number

Director of Fiscal Services
Title

teribradshaw@maderausg.org
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										1,176
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,800,236.00		5,800,236.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,360,018.00		2,360,018.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,760,108.00		3,760,108.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	77,485.00		77,485.00
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	0.00	0.00	18,330.00		39,480.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	0.00	0.00	12,016,177.00	0.00	12,037,327.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	21,150.00	0.00	0.00	0.00	0.00	0.00	12,016,177.00	0.00	12,037,327.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,511,270.00		5,511,270.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,936,151.00		1,936,151.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,327,379.00		3,327,379.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	77,485.00		77,485.00
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	0.00	0.00	18,330.00		39,480.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	0.00	0.00	10,870,615.00	0.00	10,891,765.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	21,150.00	0.00	0.00	0.00	0.00	0.00	10,870,615.00	0.00	10,891,765.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										10,891,765.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	296.00		296.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	296.00	0.00	296.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	296.00	0.00	296.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										1,318,916.00
										0.00
										6,513,784.00
										7,832,996.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,559,573.14		5,559,573.14
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,265,929.11		2,265,929.11
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,792,984.68		3,792,984.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	26,636.32		26,636.32
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	324.24	0.00	(126,349.82)		(104,875.58)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	324.24	0.00	11,518,773.43	0.00	11,540,247.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	616,757.58	0.00	0.00	0.00	0.00	0.00	0.00		616,757.58
TOTAL COSTS										
		21,150.00	0.00	0.00	0.00	324.24	0.00	11,518,773.43	0.00	11,540,247.67
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	289,646.87		289,646.87
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	489,354.79		489,354.79
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	486,421.64		486,421.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,850.22		3,850.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,873.48		3,873.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,273,147.00	0.00	1,273,147.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,273,147.00	0.00	1,273,147.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
TOTAL COSTS										
										0.00
										1,273,147.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,269,926.27		5,269,926.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,776,574.32		1,776,574.32
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,306,563.04		3,306,563.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	22,786.10		22,786.10
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	324.24	0.00	(130,223.30)		(108,749.06)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	324.24	0.00	10,245,626.43	0.00	10,267,100.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	616,757.58								616,757.58
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	21,150.00	0.00	0.00	0.00	324.24	0.00	10,245,626.43	0.00	10,267,100.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	300.00		300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										1,298,214.00
										0.00
										6,052,624.23
										7,351,138.23

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Madera/Mariposa (AB)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Budget by LEA (LB-B) and the 2012-13 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Madera/Mariposa (AB)**SECTION 2****Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

_____ (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: Madera/Mariposa (AB)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2013-14 (LB-B Worksheet)	Actual Expenditures FY 2012-13 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	12,037,327.00		
2. Less: Expenditures paid from federal sources	1,145,562.00		
3. Expenditures paid from state and local sources	10,891,765.00	10,267,100.67	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	10,891,765.00	10,267,100.67	624,664.33
4. Special education unduplicated pupil count	1,176	1,176	
5. Per capita state and local expenditures (A3/A4)	9,261.70	8,730.53	531.17

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: Madera/Mariposa (AB)**B. LOCAL EXPENDITURES ONLY METHOD**

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

☐ 1. Last year's local expenditures met MOE requirement:

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

- b. Per capita local expenditures (B1a/A4)

Budget FY 2013-14	Actual FY 2012-13	Difference

☐ 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE budget vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

- b. Special education unduplicated pupil count

- c. Per capita local expenditures (B2a/B2b)

Budget FY 2013-14	Base FY	Difference

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Teri Bradshaw

Contact Name

(559) 675-4500 ext. 208

Telephone Number

Director of Fiscal Services

Title

teribradshaw@madera.usd.org

E-mail Address

	Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Assets										
			Funds 01-57, except where indicated							
Cash			9110-9140	26,835,503.44	636,858.45	223,863.46	3,730,552.89	214,674.55	13,673,928.20	4,776,894.97
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	27,990,361.73	139,837.08	106,121.38	1,475,848.93	0.00	0.00	0.00
Due from Other Funds			9310	311,446.79	291.80	67.72	1,064.00	0.00	0.00	0.00
Stores			9320	668,932.11	0.00	0.00	345,695.53	0.00	0.00	0.00
Prepays			9330	25,247.10	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599							
Due to Other Funds			9620	10,269,078.21	6,854.18	4,486.95	187,096.70	2,905.40	0.00	49,938.84
Current Loans			9610	359.52	11,316.78	250,739.37	49,145.32	0.00	4,271.00	1,228.12
Deferred Revenue			9640	3,390,000.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable			9650	47,327.78	0.00	0.00	0.00	0.00	0.00	0.00
Slate School Building Loan Payable			9661							
Net OPEB Obligation			9662							
Compensated Absences Payable			9664							
COPs Payable			9665							
Capital Leases Payable			9666							
Lease Revenue Bonds Payable			9667							
Other General Long-Term Debt			9668							
			9669							
Fund Balance / Net Position			979Z	42,124,725.66	758,816.37	74,826.24	5,316,919.33	211,769.15	13,669,657.20	4,725,728.01

		Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Fund 56 Debt Service Fund	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
Assets				Funds 01-57, except where indicated							
Cash				9110-9140	3,828,288.64	1,067,491.95	3,372,810.00	609,537.78	58,970.404		58,970.404
Investments				9150	0.00	0.00	0.00	0.00	0		0
Receivables				9200-9290	0.00	0.00	209,187.00	0.00	29,921,356		29,921,356
Due from Other Funds				9310	4,271.00	0.00	0.00	0.00	317,141		317,141
Stores				9320	0.00	0.00	0.00	0.00	1,014,628		1,014,628
Prepays				9330	0.00	0.00	0.00	0.00	25,247	1,328,958	1,354,205
Other Current Assets				9340	0.00	0.00	0.00	0.00	0		0
Land				9410						13,763,332	13,763,332
Land Improvements				9420						11,211,893	11,211,893
Accumulated Depreciation - Land Improvements				9425						(2,394,482)	(2,394,482)
Buildings				9430						216,385,484	216,385,484
Accumulated Depreciation - Buildings				9435						(52,238,910)	(52,238,910)
Equipment				9440						18,703,458	18,703,458
Accumulated Depreciation - Equipment				9445						(13,251,266)	(13,251,266)
Work in Progress				9450						8,466,761	8,466,761
Liabilities											
Accounts Payable and Other Current Liabilities				9500-9599,							
Due to Other Funds				9620	4,280.15	32,732.47	0.00	0.00	10,557,373		10,557,373
Current Loans				9610	81.20	0.00	0.00	0.00	317,141		317,141
Deferred Revenue				9640	0.00	0.00	0.00	0.00	3,390,000		3,390,000
General Obligation Bonds Payable				9650	0.00	0.00	0.00	0.00	47,328	74,682,805	74,682,805
State School Building Loan Payable				9661						0	0
Net OPEB Obligation				9662						3,231,394	3,231,394
Compensated Absences Payable				9664						1,004,542	1,004,542
COP's Payable				9665						16,675,000	16,675,000
Capital Leases Payable				9666						6,402,898	6,402,898
Lease Revenue Bonds Payable				9667						0	0
Other General Long-Term Debt				9668						2,773,046	2,773,046
				9669							
Fund Balance / Net Position				979Z	3,828,198.29	1,034,759.48	3,581,997.00	609,537.78	75,936,934	97,205,543	173,142,477

	Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
General Revenues				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	17,908,834.16	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	543,747.50
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	98,271,662.22	87,443.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	174,716.66	3,388.06	0.00	0.00	1,077.19	0.00	1,803.69
Interagency Revenues	0000-1999		8677, 8780-8799	121,621.86	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous			8081-8089, 8631-8659, 8663-8676, 8678-8710	946,409.90	77,278.52	0.00	0.00	0.00	0.00	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,123,425.56	69,537.85	20,257.46	759,258.84	0.00	0.00	1,068,655.99
	6200, 7710		8290, 8587, 8699							
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699	26,301,720.63	272,703.71	1,487,643.80	9,936,200.08	0.00	71,414.17	22,150.89
	0000-7709, 7711-9999		8545							
Capital Grants and Contributions	7710		8545, 8660-8662							
	6200		8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures										
Instruction		1000-1999	1000-7999	87,087,146.25	494,271.35	1,111,211.54	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	5,815,955.63	0.00	206,493.37	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	1,219,301.76	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	10,871,894.83	425,762.50	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35		Fund 40		Fund 51		Fund 56		Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
				County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund							
General Revenues														
Taxes and Subventions:														
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097		0.00	0.00	0.00	0.00				17,908,834		17,908,834
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614		0.00	0.00	0.00	17,300,745.00				17,300,745		17,300,745
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629		0.00	0.00	0.00	0.00				543,748		543,748
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590		0.00	0.00	0.00	0.00				98,359,105		98,359,105
Interest and Investment Earnings	0000-1999		8660-8662	20,067.09	6,134.70	0.00	0.00	0.00				206,987		206,987
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00				121,622		121,622
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	2,285.00	0.00	0.00	0.00	0.00				1,025,953		1,025,953
Program Revenues														
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	0.00				3,041,136		3,041,136
	6200, 7710		8290, 8587, 8699											
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	0.00	0.00	399,690.00	2,532.53					38,494,056		38,494,056
Operating Grants and Contributions	0000-7709, 7711-9999		8545, 8545, 8660-8662											
Capital Grants and Contributions	6200		8590, 8660-8662	0.00	0.00	0.00	0.00	0.00				0		0
Expenditures														
Instruction		1000-1999	1000-7999		0.00	0.00	0.00	0.00				88,692,629		88,692,629
Instruction - Related Services:														
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999		0.00	0.00	0.00	0.00				6,022,449		6,022,449
Instructional Library, Media and Technology		2420	1000-7999		0.00	0.00	0.00	0.00				1,219,302		1,219,302
School Site Administration		2700	1000-7999		0.00	0.00	0.00	0.00				11,297,657		11,297,657

Resource				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
	Function	Object	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	
Pupil Services:										
Home-To-School Transportation	3600	1000-7999	6,067,792.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999	957.00	0.00	15,253.00	10,092,784.17	0.00	0.00	0.00	0.00
	3000-3999, except 3600, 3700	1000-7999								
All Other Pupil Services	3700	1000-7999	6,036,254.62	0.00	30,795.98	0.00	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing	7700	1000-7999	1,928,391.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699	1000-7999	5,097,787.19	7,564.27	70,999.31	452,814.88	0.00	0.00	0.00	121,940.47
Plant Services	8000-8999, except 8500	1000-7999	13,178,499.31	76,220.49	32,457.74	492,391.56	286,138.24	0.00	0.00	0.00
Facility Acquisition and Construction	8500	1000-7999	119,256.02	0.00	9,280.00	0.00	716,629.85	0.00	0.00	729,601.71
Ancillary Services	4000-4999	1000-7999	1,996,369.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999	1000-7999	13,643.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities	6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies	9200	7110-7299	709,753.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		7431-7439, except 7434 and 7438								
Debt Service - Principal	9100, 9101		671,673.45	0.00	33,734.75	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest	9100, 9102	7434, 7438	304,666.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699	4,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1000-6999, except 5400, 5450, and 5800								
All Other Outgo	9100-9300		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In		8910-8929	17,420.65	600,000.00	0.00	0.00	660,231.00	0.00	0.00	0.00
Interfund Transfers Out	9300	7600-7629	1,260,231.00	0.00	0.00	0.00	0.00	70,908.92	1,282,539.65	
		8931-8951, 8971-8973								
Proceeds from Long-Term Debt			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		8961-8965, 8979								
All Other Financing Sources			13,150.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource		Function	Object	Fund 35		Fund 40		Fund 51		Fund 56		Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
Pupil Services:															
Home-To-School Transportation			3600	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,087,793		6,087,793
Food Services			3700	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,108,994		10,108,994
			3000-3999, except 3600, 3700	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,087,051		6,087,051
All Other Pupil Services															
General Administration:															
Centralized Data Processing			7700	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,928,391		1,928,391
All Other General Administration			7100-7699	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,751,106		5,751,106
			8000-8999, except 8500	1000-7999		24,151.81	160,788.14	0.00	0.00	0.00	0.00	0.00	14,250,647		14,250,647
Plant Services			8500	1000-7999		145,360.22	80,290.24	0.00	0.00	0.00	0.00	0.00	1,800,418		1,800,418
Facility Acquisition and Construction			4000-4999	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,996,370		1,996,370
Ancillary Services			5000-5999	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,644		13,644
Community Services			6000-6999	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
Enterprise Activities															
Other Outgo:															
Transfers Between Agencies			9200	7110-7299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	709,754		709,754
				7431-7439, except 7434 and 7438		0.00	0.00	15,854,654.00	0.00	0.00	440,000.00	0.00	17,000,062		17,000,062
Debt Service - Principal			9100, 9101												
Debt Service - Interest			9100, 9102	7434, 7438		0.00	0.00	1,638,077.00	0.00	0.00	825,118.76	0.00	2,767,862		2,767,862
Debt Service - Issuance Costs and Discounts			9100, 9103	5400, 5450, 5800, 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,525		4,525
				1000-6999, except 5400, 5450, and 5800		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
All Other Outgo			9100-9300	5800		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
Depreciation (Unallocated)			0000	6900		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
Other Financing Sources and Uses															
Interfund Transfers In															
Interfund Transfers Out			9300	8910-8929		70,908.92	0.00	0.00	0.00	0.00	1,265,119.00	0.00	2,613,680		2,613,680
Proceeds from Long-Term Debt				7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
Proceeds from Sale or Lease-Purchase of Land and Buildings				8931-8951, 8971-8973		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
				8953		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0
All Other Financing Sources				8961-8965, 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,150		13,150
All Other Financing Uses			9200	7651-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0

Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Assets	Funds 01-57, except where indicated							
Cash		9110-9140	58,970,404	0	CE014			58,970,404
Investments		9150	0	0	CE014			0
Receivables		9200-9290	29,921,356	0	CE014, CE018			29,921,356
Due from Other Funds		9310	317,141	(317,141)	CE014, CE018, CE020			0
Stores		9320	1,014,628	0	CE014			1,014,628
Prepays		9330	1,354,205	0	CE003, CE013, CE014	(2,677)		1,351,528
Other Current Assets		9340	0	0	CE014			0
Land		9410	13,763,332	0	CE001, CE004, CE005, CE011, CE014			13,763,332
Land Improvements		9420	11,211,893	1,307,413	CE001, CE004, CE005, CE011, CE014			12,519,306
Accumulated Depreciation - Land Improvements		9425	(2,394,482)	(547,842)	CE005, CE012, CE014			(2,942,124)
Buildings		9430	216,385,484	426,016	CE001, CE004, CE005, CE011, CE014			216,811,500
Accumulated Depreciation - Buildings		9435	(52,238,910)	(4,039,947)	CE005, CE012, CE014			(56,278,857)
Equipment		9440	18,703,458	1,520,650	CE001, CE004, CE005, CE011, CE014			20,224,108
Accumulated Depreciation - Equipment		9445	(13,251,266)	(1,375,509)	CE005, CE012, CE014			(14,626,775)
Work in Progress		9450	8,466,761	25,858	CE001, CE004, CE005, CE011, CE014			8,492,619
Liabilities								
Accounts Payable and Other Current Liabilities		9500-9599, 9620	10,557,373	0	CE008, CE014, CE018			10,557,373
Due to Other Funds		9610	317,141	(317,141)	CE014, CE018, CE020			0
Current Loans		9640	3,390,000					3,390,000
Deferred Revenue		9650	47,328	0	CE006, CE007, CE014 CE002, CE003, CE008, CE013			47,328
General Obligation Bonds Payable		9661	74,682,805	(2,045,000)	CE013			72,637,805
State School Building Loan Payable		9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation		9664	3,231,394	648,651	CE014, CE021			3,880,045
Compensated Absences Payable		9665	1,004,542	(129,324)	CE009, CE014			875,218
COP's Payable		9666	16,675,000	(440,000)	CE002, CE003, CE013, CE014			16,235,000
Capital Leases Payable		9667	6,402,898	(671,673)	CE002, CE003, CE013, CE014			5,731,225
Lease Revenue Bonds Payable		9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt		9669	2,773,046	(875,916)	CE002, CE003, CE010, CE013, CE014, CE022			1,897,130
Fund Balance / Net Position		979Z	173,142,477	830,101		(2,677)		173,969,901

			Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
							Entry Amounts	Entry Numbers			
General Revenues											
Taxes and Subventions:											
Taxes Levied for General Purposes			0000-9999		8020-8079, 8097	17,908,834				17,908,834	
Taxes Levied for Debt Service			0000-9999		8571-8572, 8610-8614	17,300,745				17,300,745	
Taxes Levied for Other Specific Purposes			0000-9999		8575-8576, 8615-8629	543,748				543,748	
Federal and State Aid Not Restricted to Specific Purposes			0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	98,359,105	0	CE006, CE007, CE010, CE022		98,359,105	
			0000-1999		8660-8662	206,987	0	CE006, CE007, CE016		206,987	
Interagency Revenue			0000-1999		8677, 8780-8799	121,622	0	CE010, CE016, CE017, CE022		121,622	
Miscellaneous			0000-1999		8081-8089, 8631-8659,	1,025,953	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		1,025,953	
					8663-8676, 8678-8710						
Program Revenues											
Charges for Services			2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	3,041,136	0	CE005, CE010, CE016, CE022		3,041,136	
Operating Grants and Contributions			6200, 7710		8290, 8587, 8699						
					8010-8019, 8100-8544, 8546-8560, 8587-8590,						
			2000-6199, 6201-7709, 7711-9999		8660-8662, 8699, 8780-8799	38,494,056	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022		38,494,056	
			0000-7709, 7711-9999 7710		8545						
Capital Grants and Contributions			6200		8590, 8660-8662	0	0	CE010, CE022			
Expenditures											
Instruction				1000-1999	1000-7999	88,692,629	3,735,228	CE001, CE009, CE010, CE012, CE015, CE021, CE022		92,427,857	
Instruction-Related Services:											
Instructional Supervision and Administration				2000-2999, except 2420, 2700	1000-7999	6,022,449	26,287	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,048,736	
Instructional Library, Media and Technology				2420	1000-7999	1,219,302	(1,250)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,218,052	
School Site Administration				2700	1000-7999	11,297,657	165,356	CE001, CE009, CE010, CE012, CE015, CE021, CE022		11,463,013	
Pupil Services:											
Home-To-School Transportation				3600	1000-7999	6,067,793	237,246	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,305,039	
Food Services				3700	1000-7999	10,108,994	(397,833)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		9,711,161	

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
All Other Pupil Services General Administration:		3000-3999, except 3800, 3700	1000-7999	6,087,051	(4,182)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,082,869	
Centralized Data Processing		7700	1000-7999	1,928,391	(6,043)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,922,348	
All Other General Administration		7100-7699	1000-7999	5,751,106	(111,280)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		5,639,826	
Plant Services		8000-8999, except 8500	1000-7999	14,250,647	577,129	CE001, CE009, CE010, CE012, CE015, CE021, CE022		14,827,776	
Facility Acquisition and Construction		8500	1000-7999	1,800,418	(1,800,418)	CE001			
Ancillary Services		4000-4999	1000-7999	1,996,370	(59,972)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,936,398	
Community Services		5000-5999	1000-7999	13,644	40	CE001, CE009, CE010, CE012, CE015, CE021, CE022		13,684	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022		0	
Other Outgo:		9200	7110-7299	709,754	0	CE016, CE017		709,754	
Transfers Between Agencies			7431-7439, except 7434, 7438	17,000,062	(17,000,062)	CE002, CE015			
Debt Service - Principal		9100, 9101			0	CE008, CE010, CE013, CE015		2,767,862	
Debt Service - Interest		9100, 9102	7434, 7438	2,767,862					
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	4,525				395,845	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	2,613,680	(2,613,680)	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	2,613,680	(2,613,680)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	13,150	(13,418,333)	CE003, CE016		(13,405,183)	
All Other Financing Uses		9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Unaudited Actuals
2012-13 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Charges for Services: Governmental Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57 5310 Child Nutrition: School Programs (e.g., Madera Unified Madera County)	759,259	Expenditures by function	-	-	-	-	-	9,755,740	-	-	-	-	437,783	-	492,392	-	-	10,685,915	
		Percentage of total	-	-	-	-	-	91.29532%	-	-	-	-	4.06822%	-	4.60786%	-	-	100.00000%	
		Default revenue by function	-	-	-	-	-	693,168	-	-	-	-	31,105	-	34,986	-	-	759,259	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	693,168	-	-	-	-	31,105	-	34,986	-	-	759,259	
01-57 6105 Child Development: California State Pr	20,257	Expenditures by function	1,031,683	206,493	-	-	-	15,253	30,796	-	-	-	68,204	-	32,458	9,280	33,735	1,427,902	
		Percentage of total	72.25167%	14.6129%	-	-	-	1.06921%	2.15673%	-	-	-	4.77652%	-	2.27313%	0.64900%	2.36256%	100.0001%	
		Default revenue by function	14,636	2,929	-	-	-	216	437	-	-	-	968	-	480	132	479	20,257	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	14,636	2,929	-	-	-	216	437	-	-	-	968	-	480	132	479	20,257	
01-57 7230 Transportation: Home to School	455,221	Expenditures by function	-	-	-	-	4,711,172	-	-	-	-	-	-	-	74,049	6,375	-	4,791,596	
		Percentage of total	-	-	-	-	98.32156%	-	-	-	-	-	-	-	1.54539%	0.13305%	-	100.00000%	
		Default revenue by function	-	-	-	-	447,580	-	-	-	-	-	-	-	7,035	606	-	455,221	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	447,580	-	-	-	-	-	-	-	7,641	606	-	455,221	
01-57 9010 Other Restricted Local	1,806,398	Expenditures by function	994,249	1,105	7,774	98,382	352	-	-	16,120	-	-	154,452	-	15,521	801,530	18,842,358	20,931,843	
		Percentage of total	4.74994%	0.00528%	0.03714%	0.47001%	0.00168%	-	-	0.07701%	-	-	-	0.73788%	-	0.07415%	3.82924%	90.01767%	100.00000%
		Default revenue by function	85,803	95	671	8,490	30	-	-	1,391	-	-	-	13,329	-	1,339	69,171	1,826,077	1,806,398
		User adjustments	69,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	154,974	95	671	8,490	30	-	-	1,391	-	-	-	13,329	-	1,341	2	1,826,077	1,806,398
Total Charges for Services (from fund consolidation worksheet)		3,041,135																	
User Identification of conversion entries, adjustments, and rounding differences, by function:		Subtotal of Charges for Services by function:																	
Adjusted Charges for Services by function (agrees to conversion worksheet):		169,610	3,024	671	8,490	447,610	693,384	437	1,391	-	-	-	45,402	-	44,561	1,826,556	3,041,135	3,041,135	

Unaudited Actuals
2012-13 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Operating Grants and Contributions: Governmental Activities																				
Funds Resource	Program Resource	Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
			Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57 3010 NCLB: Title I, Part A, Basic Grants Low	7,231,476	Expenditures by function		4,934,326	1,204,500	215,205	84,894	-	-	477,724	-	-	-	314,825	-	-	-	-	7,231,474	
		Percentage of total		68.23403%	16.65638%	2.97595%	1.17395%	-	-	6.60618%	-	-	-	4.35354%	-	-	-	-	100.00001%	
		Default revenue by function		4,934,328	1,204,501	215,205	84,894	-	-	477,724	-	-	-	314,825	-	-	-	-	7,231,477	
		User adjustments		(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-
		Adjusted revenue by function		4,934,327	1,204,501	215,205	84,894	-	-	477,724	-	-	-	314,825	-	-	-	-	-	7,231,476
01-57 3060 NCLB: Title I, Part C, Migrant Ed (Reg	18,176	Expenditures by function		18,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,176	
		Percentage of total		100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by function		18,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,176	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		18,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,176	
01-57 3310 Special Ed: IDEA Basic Local Assistan	1,269,932	Expenditures by function		702,413	567,519	-	-	-	-	-	-	-	-	-	-	-	-	-	1,269,932	
		Percentage of total		55.31107%	44.68893%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by function		702,413	567,519	-	-	-	-	-	-	-	-	-	-	-	-	-	1,269,932	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		702,413	567,519	-	-	-	-	-	-	-	-	-	-	-	-	-	1,269,932	
01-57 3311 Special Ed: IDEA Local Assistance, Pa	2,915	Expenditures by function		2,353	-	-	-	-	-	562	-	-	-	-	-	-	-	-	2,915	
		Percentage of total		80.72041%	-	-	-	-	-	19.27959%	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by function		2,353	-	-	-	-	-	562	-	-	-	-	-	-	-	-	2,915	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		2,353	-	-	-	-	-	562	-	-	-	-	-	-	-	-	2,915	
01-57 3550 Carl D. Perkins Career and Technical i	189,256	Expenditures by function		179,633	1,070	-	197	-	-	-	-	-	-	8,356	-	-	-	189,256		
		Percentage of total		94.91535%	0.56537%	-	0.10409%	-	-	-	-	-	-	-	4.41518%	-	-	-	99.99999%	
		Default revenue by function		179,633	1,070	-	197	-	-	-	-	-	-	-	8,356	-	-	-	189,256	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		179,633	1,070	-	197	-	-	-	-	-	-	-	8,356	-	-	-	189,256	
01-57 3555 Carl D. Perkins Career and Technical i	15,016	Expenditures by function		14,591	-	-	-	-	-	-	-	-	-	425	-	-	-	15,016		
		Percentage of total		97.16969%	-	-	-	-	-	-	-	-	-	-	2.83031%	-	-	-	100.00000%	
		Default revenue by function		14,591	-	-	-	-	-	-	-	-	-	-	425	-	-	-	15,016	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		14,591	-	-	-	-	-	-	-	-	-	-	425	-	-	-	15,016	
01-57 3725 Safe and Supportive Schools Program	384,709	Expenditures by function		126,107	210,197	-	10,443	-	-	-	-	-	-	17,962	-	-	-	384,709		
		Percentage of total		34.57743%	57.63417%	-	2.86338%	-	-	-	-	-	-	-	4.92502%	-	-	-	100.00000%	
		Default revenue by function		126,107	210,197	-	10,443	-	-	-	-	-	-	-	17,962	-	-	-	384,709	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		126,107	210,197	-	10,443	-	-	-	-	-	-	-	17,962	-	-	-	384,709	
01-57 3905 Adult Education: Adult Basic Educator	65,147	Expenditures by function		58,512	-	-	6,635	-	-	-	-	-	-	-	-	-	-	65,147		
		Percentage of total		89.81534%	-	-	10.18466%	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by function		58,512	-	-	6,635	-	-	-	-	-	-	-	-	-	-	-	65,147	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		58,512	-	-	6,635	-	-	-	-	-	-	-	-	-	-	-	65,147	
01-57 3913 Adult Education: Adult Secondary Edu	38,519	Expenditures by function		38,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,519	
		Percentage of total		100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by function		38,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,519	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		38,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,519	
01-57 3926 Adult Education: English Literacy & Cr	33,711	Expenditures by function		20,907	-	-	12,804	-	-	-	-	-	-	-	-	-	-	-	33,711	
		Percentage of total		62.01633%	-	-	37.98367%	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by function		20,907	-	-	12,804	-	-	-	-	-	-	-	-	-	-	-	33,711	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		20,907	-	-	12,804	-	-	-	-	-	-	-	-	-	-	-	33,711	
01-57 3940 Adult Education: Institutionalized Adult	10,000	Expenditures by function		10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	
		Percentage of total		100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by function		10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	
01-57 4035 NCLB: Title II, Part A, Teacher Quality	1,254,774	Expenditures by function		100,082	955,096	109,975	19,000	-	-	7,132	-	-	-	63,489	-	-	-	1,254,774		
		Percentage of total		7.97610%	76.11697%	8.76453%	1.51422%	-	-	-	0.56839%	-	-	-	5.05980%	-	-	-	100.00001%	
		Default revenue by function		100,082	955,096	109,975	19,000	-	-	-	7,132	-	-	-	63,489	-	-	-	1,254,774	
		User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Adjusted revenue by function		100,082	955,096	109,975	19,000	-	-	-	7,132	-	-	-	63,489	-	-	-	1,254,774	

	01-57 4036 NCLB: Title II, Part A, Administrator Tr:	01-57 4045 NCLB: Title II, Part D, Enhancing Educ	01-57 4046 NCLB: Title II, Part D, Enhancing Educ	01-57 4203 NCLB: Title III, Limited English Proficie	01-57 5310 Child Nutrition: School Programs (e.g.,	01-57 5370 Child Nutrition: Fresh Fruit and Vegetal	01-57 5640 Medi-Cal Billing Option	01-57 5810 Other Restricted Federal	01-57 6010 After School Education and Safety (AS	01-57 6015 Adults in Correctional Facilities	01-57 6105 Child Development: California State Pr	01-57 6130 Child Development: Center-Based Res	01-57 6300 Lottery: Instructional Materials
Adjusted revenue by function	100,082	955,096	109,975	19,000	7,132	-	-	-	-	-	-	-	-
Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments	(6,000)	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	(6,000)	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	16,982	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	95.0733%	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	16,981	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	16,981	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	83,387	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	95.0755%	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	83,387	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	83,387	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	5,828	1,031,484	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	0.55082%	97.48842%	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	5,828	1,031,484	-	-	-	-	-	-	-	-	-	-	-
User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	5,828	1,031,484	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	1,710,295	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	97.68810%	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	1,710,295	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	1,710,295	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	5,515	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	5,515	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	5,515	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	1,031,683	206,493	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	72.29167%	14.46129%	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	1,014,132	202,980	-	-	-	-	-	-	-	-	-	-	-
User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	1,014,132	202,980	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments	1,711	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function	1,711	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures by function	757,638	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function	653,268	-	-	-	-	-	-	-	-	-	-	-	-

Total Operating Grants & Contributions (from fund consolidation worksheet)

Capital Grants and Contributions: Governmental Activities															
Funds Resource	Program Revenues by Resource														
Total Capital Grants & Contributions (from fund consolidation worksheet)															
Subtotal of Capital Grants and Contributions by function:															
User identification of conversion entries, adjustments, and rounding differences, by function:															
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):															
Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.															
Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	8100	8500	9000	Total

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3800	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services																		
		Adjusted Charges for Services by function:																

388

Charges for Services: Governmental Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
5310	Child Nutrition: School Programs (e.g.,	-	-	-	-	-	693,168	-	-	-	-	31,105	-	34,986	-	-	759,259	
6105	Child Development: California State Pr	14,636	2,929	-	-	-	216	437	-	-	-	968	-	592	-	479	20,257	
7230	Transportation: Home to School	-	-	-	-	447,580	-	-	-	-	-	-	-	7,641	-	-	455,221	
9010	Other Restricted Local	154,974	95	671	8,490	30	-	-	1,391	-	-	13,329	-	1,341	-	1,626,077	1,806,398	
Total Charges for Services (from fund consolidation worksheet)																		
Subtotal of Charges for Services by function:		169,610	3,024	671	8,490	447,610	693,384	437	1,391	-	-	45,402	-	44,560	-	1,626,556	3,041,135	
User identification of conversion entries, adjustments, and rounding differences, by function:														1			1	
Adjusted Charges for Services by function (agrees to conversion worksheet):		169,610	3,024	671	8,490	447,610	693,384	437	1,391	-	-	45,402	-	44,561	-	1,626,556	3,041,136	

Unaudited Actuals
2012-13 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

Summary of revenues by function

Operating Grants and Contributions: Governmental Activities

Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010	NCLB: Title I, Part A, Basic Grants Low	4,934,327	1,204,501	215,205	84,894	-	-	477,724	-	-	-	314,825	-	-	-	-	7,231,476
3060	NCLB: Title I, Part C, Migrant Ed (Reg)	18,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,176
3300	Special Ed: IDEA Basic Local Assistant	702,413	567,519	-	-	-	-	-	-	-	-	-	-	-	-	-	1,269,932
3311	Special Ed: IDEA Local Assistances, Pk	2,353	-	-	-	-	-	562	-	-	-	-	-	-	-	-	2,915
3350	Carl D. Perkins Career and Technical E	179,633	1,070	-	197	-	-	-	-	-	-	8,356	-	-	-	-	189,256
3555	Carl D. Perkins Career and Technical E	14,591	-	-	-	-	-	-	-	-	-	425	-	-	-	-	15,016
3725	Safe and Supportive Schools Program	126,107	210,197	-	10,443	-	-	-	-	-	-	17,962	-	-	-	-	384,709
3905	Adult Education: Adult Basic Educator	58,512	-	-	6,635	-	-	-	-	-	-	-	-	-	-	-	65,147
3913	Adult Education: Adult Secondary Edu	38,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,519
3926	Adult Education: English Literacy & Co	20,907	-	-	12,804	-	-	-	-	-	-	-	-	-	-	-	33,711
3940	Adult Education: Institutionalized Adults	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4035	NCLB: Title II, Part A, Teacher Quality	100,082	955,096	109,975	19,000	-	-	7,132	-	-	-	63,489	-	-	-	-	1,254,774
4036	NCLB: Title II, Part A, Administrator Tr.	(6,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,000)
4045	NCLB: Title II, Part D, Enhancing Educ	16,981	-	-	-	-	-	-	-	-	-	880	-	-	-	-	17,861
4046	NCLB: Title II, Part D, Enhancing Educ	83,387	-	-	-	-	-	-	-	-	-	20,746	-	-	-	-	87,706
4203	NCLB: Title III, Limited English Proficie	5,828	1,031,484	-	-	-	-	-	-	-	-	382,644	-	-	-	-	1,058,058
5310	Child Nutrition: School Programs (e.g.,	-	-	-	-	-	8,749,857	-	-	-	-	-	-	441,623	-	-	9,594,124
5370	Child Nutrition: Fresh Fruit and Vegetal	-	-	-	-	-	337,044	-	-	-	-	15,032	-	-	-	-	352,076
5640	Medi-Cal Billing Option	-	-	-	-	-	-	56,263	-	-	-	-	-	-	-	-	56,263
5810	Other Restricted Federal	-	-	-	-	605,801	-	-	-	-	-	-	-	-	-	-	605,801
6010	After School Education and Safety (AE	1,710,295	-	-	7,816	-	-	-	-	-	-	-	-	-	-	-	1,750,771
6015	Adults in Correctional Facilities	5,515	-	-	-	-	-	-	-	-	-	32,660	-	-	-	-	605,801
6105	Child Development: California State Pr	1,014,132	202,980	-	-	-	14,994	30,272	-	-	-	67,044	-	41,027	-	33,181	1,403,610
6130	Child Development: Center-Based Res	1,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,711
6300	Literacy: Instructional Materials	653,268	-	-	-	-	-	-	-	-	-	-	-	-	-	-	653,268
6500	Special Education	3,054,233	105,810	-	18,645	-	-	142,385	-	-	-	-	-	112	-	240,695	3,559,860
6512	Special Ed: Mental Health Services	5,414	-	-	-	-	-	9,336	-	-	-	-	-	-	-	-	15,350
7010	Agricultural Career Technical Education	19,599	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	29,599
7091	Economic Impact Aid (EIA): Limited Er	3,063,450	849,828	-	186,561	-	-	45,862	-	-	-	123,771	-	-	-	-	4,249,472
7230	Transportation: Home to School	-	-	-	-	2,703,272	-	-	-	-	-	-	-	-	-	-	2,749,419
7240	Transportation: Special Education (Sen	-	-	-	-	41,023	-	-	-	-	-	-	-	-	-	-	41,023
7400	Quality Education Investment Act	825,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	895,957
9010	Other Restricted Local	76,266	47	330	4,178	15	-	-	685	-	-	6,559	-	659	-	800,222	886,961
Total Operating Grants & Contributions (from fund consolidation worksheet)																	38,494,056
Subtotal of Operating Grants and Contributions by function:		16,735,643	5,128,532	325,510	329,173	3,350,111	9,101,895	770,136	10,685	-	-	1,110,911	-	557,382	-	1,074,078	38,494,056
User identification of conversion entries, adjustments, and rounding differences, by function:																	-
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		16,735,643	5,128,532	325,510	329,173	3,350,111	9,101,895	770,136	10,685	-	-	1,110,911	-	557,382	-	1,074,078	38,494,056

Capital Grants and Contributions: Governmental Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Capital Grants & Contributions (from fund consolidation worksheet)																		
Subtotal of Capital Grants and Contributions by function:																		
User identification of conversion entries, adjustments, and rounding differences, by function:																		
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):																		

Unaudited Actuals
2012-13 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services		-															
Adjusted Charges for Services by function:																	

Operating Grants and Contributions: Business-type Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Operating Grants & Contributions																		
Adjusted Operating Grants and Contributions by function:																		

Capital Grants and Contributions: Business-Type Activities												
Resource	Summary											
	Function 1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	Total
Program Revenues by Resource												
Total Capital Grants & Contributions												
Adjusted Capital Grants and Contributions by function:												

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	102,431	-	102,431	-	-	-	102,431	Instruction
[see extract]	2100	0	-	-	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-	-	-	-	-	School Site Administration
[see extract]	3600	701,653	-	701,653	-	-	-	688,292	Home-to-School Transportation
[see extract]	3700	432,360	-	432,360	-	-	-	432,360	Food Services
[see extract]	3900	0	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	67,200	-	67,200	-	-	-	67,200	Ancillary Services
[see extract]	5000	0	-	-	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	0	-	-	-	-	-	-	All Other General Administration
[see extract]	7700	149,342	-	149,342	-	-	-	121,435	Centralized Data Processing
[see extract]	8100	67,802	-	67,802	-	-	-	67,802	Plant Services
[see extract]	8500	1,800,418	-	1,800,418	-	-	-	1,800,418	Facilities Acquisition and Construction
9410			-	-	-	-	-	-	Land
9420			576,222	-	731,191	-	1,307,413	-	Land Improvements
9430			1,218,477	-	-	792,461	426,016	-	Buildings
9440			1,526,506	-	25,858	5,856	1,520,650	-	Equipment
9450							25,858	-	Work in Progress
TOTALS			3,321,205	3,321,206	798,318	798,317	3,279,937	3,279,937	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	15,463,333	-	15,463,333	-	-	-	15,463,333	Debt Service, Bond Redemptions
7435	9100	0	-	-	-	-	-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-	-	-	-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	1,536,729	-	1,536,729	-	-	-	1,536,729	Debt Service, Other Debt Service - Principal
9661			15,463,333	-	-	-	15,463,333	-	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	440,000	-	-	-	COPS Payable
9667			-	-	671,673	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			1,536,729	-	-	1,111,673	425,056	-	Other General Long-Term Debt
TOTALS			17,000,062	17,000,062	1,111,673	1,111,673	17,000,062	17,000,062	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	Debt Service, Other Insurance
5800	9100	0	-	-	-	-	-	-	Debt Service, Professional/Consulting Services and Operating Expenditures
7699	9100	4,525	-	4,525	395,845	-	391,320	-	Debt Service, Other Financing Uses
8931		0	-	-	-	-	-	-	Emergency Apportionments
8951		0	-	-	-	-	-	-	Proceeds from Sale of Bonds
8961		0	-	-	-	-	-	-	County School Building Aid
8971		0	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972		0	-	-	-	-	-	-	Proceeds from Capital Leases
8973		0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979		13,150	13,150	-	13,418,333	13,150	13,418,333	-	All Other Financing Sources
9330			-	-	-	-	-	-	Prepaid Expense
9661			-	-	-	13,418,333	-	13,418,333	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	-	-	-	-	COPS Payable
9667			-	-	-	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			-	8,625	8,625	391,320	-	391,320	Other General Long-Term Debt
TOTALS			13,150	13,150	13,822,803	13,822,803	13,809,653	13,809,653	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
9410									Land
9420									Land Improvements
9430									Buildings
9440									Equipment
9450									Work In Progress
TOTALS					0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	1,329					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9650							-	-	Deferred Revenue
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and deferred revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Sale/Lease Purchase of Land and Buildings
9650									Deferred Revenue
979Z									Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100								Debt Service, Bond Interest and Other Service Charges
7438	9100								Debt Service, Debt Service - Interest
9500									Accounts Payable
9661									General Obligation Bonds Payable
TOTALS					0	0	0	0	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100			7,720		7,720			Instructional Supervision and Administration
n/a	2420			1,250		1,250			Instructional Library, Media and Technology
n/a	2700			6,998		6,998			School Site Administration
n/a	3600			7,799		7,799			Home-to-School Transportation
n/a	3700			13,110		13,110			Food Services
n/a	3900			6,163		6,163			All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200			29,348		29,348			All Other General Administration
n/a	7700			4,351		4,351			Centralized Data Processing
n/a	8100			52,585		52,585			Plant Services
9665			129,324				129,324		Compensated Absences Payable
TOTALS			129,324	129,324	129,324	129,324	129,324	129,324	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
7434	9100								Debt Service, Bond Interest and Other Charges
7438	9100								Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669									Other General Long-Term Debt
979Z									Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420									Land
9430									Land Improvements
9440									Buildings
9450									Equipment
									Work in Progress
TOTALS					0	0	0	0	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000				4,098,365		4,098,365	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700				124,602		-	-	School Site Administration
6900	3600				916,737		-	-	Home-to-School Transportation
6900	3700				35,097		-	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700				115,740		-	-	Centralized Data Processing
6900	8100				672,557		-	-	Plant Services
6900	0000						-	-	Depreciation (Unallocated)
9425							-	547,642	Accumulated Depreciation - Land Improvements
9435							-	4,039,947	Accumulated Depreciation - Buildings
9445							-	1,375,509	Accumulated Depreciation - Equipment
TOTALS					5,963,098		5,963,098	5,963,098	

Entry CE013 Amortization

To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	9100						-	-	Debt Service, Other Operating Expenditures
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
TOTALS					0		0	0	

Entry CE014 Incorporation of Assets and Liabilities of Internal Service Funds

To incorporate assets and liabilities of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		0	-	-			-	-	Cash in County Treasury
9111		0	-	-			-	-	Fair Value Adjustment to Cash in County Treasury
9120		0	-	-			-	-	Cash in Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		0	-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9500		0	-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Deferred Revenue
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COP's Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
979Z			-	-			-	-	Fund Balance/Net Position
TOTALS			0	0			0	0	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
n/a	9101								Debt Service - Principal
n/a	9102								Debt Service - Interest
n/a	9103								Debt Service - Issuance Costs and Discounts
979Z									Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000								Enterprise Activities
n/a	9200								Transfers Between Agencies
7619	9300	0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)								Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)								All Other Sales (General Revenues)
8639	(2000-9999)								All Other Sales (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8660	(2000-9999)								Interest (Program Revenues)
8662	(0000-1999)								Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)								Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)								Fees and Contracts (General Revenues)
8689	(2000-9999)								Fees and Contracts (Program Revenues)
8699	(0000-1999)								Other Local Revenue (General Revenues)
8699	(2000-9999)								Other Local Revenue (Program Revenues)
8799	(0000-1999)								Other Transfers In from All Others (General Revenues)
8799	(2000-9999)								Other Transfers In from All Others (Program Revenues)
8919		0							Interfund Transfers, Other Authorized Transfers In
8965									Transfers From Funds of Lapsed/Reorganized Districts
979Z									Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	(Resource)	Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	1,882,540	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		1,882,540	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS									
			0	0	0	0	0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object (Resource)	Data	of Extracted Data		Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)								
9200		-	-			-	-	Accounts Receivable
9310	317,141	-	-			-	-	Due from Other Funds
9500		-	-			-	-	Accounts Payable
9610	317,141	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)								
9200						-	-	Accounts Receivable
9310	0					-	-	Due from Other Funds
9500						-	-	Accounts Payable
9610	0					-	-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)								
9200						-	-	Accounts Receivable
9310	0					-	-	Due from Other Funds
9500						-	-	Accounts Payable
9610	0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)								
9200		-	-			-	-	Accounts Receivable
9310	0	-	-			-	-	Due from Other Funds
9500		-	-			-	-	Accounts Payable
9610	0	-	-			-	-	Due to Other Funds
TOTALS		0	0	0	0	0	0	0

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	(Resource)	net of CE017	of Extracted Data		Adjustments		Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	70,909		70,909			-	70,909	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	660,231	-	660,231			-	660,231	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	1,882,540	-	1,882,540			-	1,882,540	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		70,909	70,909	-			70,909	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		660,231	660,231	-			660,231	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		1,882,540	1,882,540	-			1,882,540	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS									
			2,613,680	2,613,680	0	0	2,613,680	2,613,680	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	(Resource)	net of CE018	of Extracted Data		Adjustments		Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		317,141	-	317,141			-	317,141	Due From Other Funds
9610		317,141	317,141	-			317,141	-	Due To Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			317,141	317,141	0	0	317,141	317,141	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000		-	-	413,908	-	413,908	-	Instruction
n/a	2100		-	-	36,674	-	36,674	-	Instructional Supervision and Administration
n/a	2420		-	-	-	-	-	-	Instructional Library, Media and Technology
n/a	2700		-	-	84,790	-	84,790	-	School Site Administration
n/a	3600		-	-	19,760	-	19,760	-	Home-to-School Transportation
n/a	3700		-	-	17,904	-	17,904	-	Food Services
n/a	3900		-	-	1,981	-	1,981	-	All Other Pupil Services
n/a	4000		-	-	7,228	-	7,228	-	Ancillary Services
n/a	5000		-	-	40	-	40	-	Community Services
n/a	6000		-	-	-	-	-	-	Enterprise Activities
n/a	7200		-	-	19,806	-	19,806	-	All Other General Administration
n/a	7700		-	-	5,027	-	5,027	-	Centralized Data Processing
n/a	8100		-	-	41,533	-	41,533	-	Plant Services
9664			-	648,651	-	-	-	648,651	Net OPEB Obligation
TOTALS			648,651	648,651	648,651	648,651	648,651	648,651	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000			674,615				674,615	Instruction
n/a	2100			2,667				2,667	Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700			37,038				37,038	School Site Administration
n/a	3600			3,160				3,160	Home-to-School Transportation
n/a	3700			5,364				5,364	Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200			101,738				101,738	All Other General Administration
n/a	7700			1,024				1,024	Centralized Data Processing
n/a	8100			16,574				16,574	Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669			842,180				842,180		Other General Long-Term Debt
TOTALS			842,180	842,180	842,180	842,180	842,180	842,180	

Entry BB001 Capital Assets

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	13,763,332		Land
9420	11,211,893		Land Improvements
9425		2,394,482	Accumulated Depreciation - Land Improvements
9430	216,385,484		Buildings
9435		52,238,910	Accumulated Depreciation - Buildings
9440	18,703,458		Equipment
9445		13,251,266	Accumulated Depreciation - Equipment
9450	8,466,761		Work In Progress
979Z	-	200,646,270	Fund Balance/Net Position
Total	268,530,928	268,530,928	

Entry BB002 Long-Term Liabilities

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and deferred charges for debt issuance costs.

Object	Debit	Credit	Account Description
9330	1,328,958		Prepaid Expense
9661		74,682,805	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		3,231,394	Net OPEB Obligation
9665		1,004,542	Compensated Absences Payable
9666		16,675,000	COPs Payable
9667		6,402,898	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		2,773,046	Other General Long-Term Debt
979Z	103,440,727	-	Fund Balance/Net Position
Total	104,769,685	104,769,685	

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	30,938.85
01	0000	0	1110	1000	6500	52,474.30
01	0000	0	3200	1000	6500	5,247.43
01	3550	0	1110	1000	6400	13,770.00
Total, Instruction (Functions 1000-1999)						102,430.58
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
01	0000	0	0000	3600	6500	78,797.22
01	5810	0	0000	3600	6500	605,800.66
01	7230	0	0000	3600	6400	17,055.00
Total, Home-to-School Transportation (Function 3600)						701,652.88
13	5310	0	0000	3700	6400	312,384.29
13	5310	0	0000	3700	6500	119,976.07
Total, Food Services (Function 3700)						432,360.36
01	0000	0	1110	4000	6400	12,729.74
01	1100	0	1110	4000	6400	34,470.25
01	7010	0	1110	4000	6400	10,000.00
01	9010	0	1110	4000	6400	10,000.02
Total, Ancillary Services (Functions 4000-4999)						67,200.01
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
01	0000	0	0000	7700	6400	149,342.38
Total, Centralized Data Processing (Function 7700)						149,342.38
01	0000	0	0000	8100	6500	6,000.00
14	0000	0	0000	8100	6400	61,801.63

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Plant Services (Functions 8000-8999 except 8500)						<u>67,801.63</u>
01	0000	0	0000	8500	6170	20,274.27
01	0000	0	0000	8500	6400	5,718.30
01	7230	0	0000	8500	6200	6,374.76
01	7400	0	0000	8500	6170	12,842.00
01	7400	0	0000	8500	6200	37,938.75
01	8150	0	0000	8500	6170	6,650.00
01	8150	0	0000	8500	6200	16,319.00
01	9010	0	0000	8500	5400	3,500.00
01	9010	0	0000	8500	6200	9,638.94
12	6105	0	0001	8500	6170	9,280.00
14	0000	0	0000	8500	6170	505,676.00
14	0000	0	0000	8500	6200	210,953.85
25	9010	0	0000	8500	4300	21,695.86
25	9010	0	0000	8500	4400	20,744.28
25	9010	0	0000	8500	5800	19,018.64
25	9010	0	0000	8500	6200	668,142.93
35	0000	0	0000	8500	4300	1,623.01
35	0000	0	0000	8500	5800	6,364.68
35	0000	0	0000	8500	6200	78,583.61
35	9010	0	0000	8500	5800	71.00
35	9010	0	0000	8500	6200	58,717.92
40	0000	0	0000	8500	6170	21,500.00
40	0000	0	0000	8500	6200	<u>58,790.24</u>
Total, Facilities Acquisition and Construction (Function 8500)						<u>1,800,418.04</u>
						<u><u>3,321,205.88</u></u>

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
25	9010	0	0000	8500	4300	21,695.86
35	0000	0	0000	8500	4300	1,623.01
Total, Books and Supplies (Objects 4000-4999 except 4400)						23,318.87
25	9010	0	0000	8500	4400	20,744.28
Total, Noncapitalized Equipment (Object 4400)						20,744.28
01	9010	0	0000	8500	5400	3,500.00
25	9010	0	0000	8500	5800	19,018.64
35	0000	0	0000	8500	5800	6,364.68
35	9010	0	0000	8500	5800	71.00
Total, Services and Other Operating Expenditures (Objects 5000-5999)						28,954.32
Total, Land (Object 6100)						0.00
01	0000	0	0000	8500	6170	20,274.27
01	7400	0	0000	8500	6170	12,842.00
01	8150	0	0000	8500	6170	6,650.00
12	6105	0	0001	8500	6170	9,280.00
14	0000	0	0000	8500	6170	505,676.00
40	0000	0	0000	8500	6170	21,500.00
Total, Land Improvements (Object 6170)						576,222.27
01	7230	0	0000	8500	6200	6,374.76
01	7400	0	0000	8500	6200	37,938.75
01	8150	0	0000	8500	6200	16,319.00
01	9010	0	0000	8500	6200	9,638.94
14	0000	0	0000	8500	6200	210,953.85
25	9010	0	0000	8500	6200	668,142.93
35	0000	0	0000	8500	6200	78,583.61
35	9010	0	0000	8500	6200	58,717.92
40	0000	0	0000	8500	6200	58,790.24
Total, Buildings and Improvement of Buildings (Object 6200)						1,145,460.00
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7700	6400	149,342.38

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	6400	5,718.30
01	0000	0	1110	1000	6400	30,938.85
01	0000	0	1110	4000	6400	12,729.74
01	1100	0	1110	4000	6400	34,470.25
01	3550	0	1110	1000	6400	13,770.00
01	7010	0	1110	4000	6400	10,000.00
01	7230	0	0000	3600	6400	17,055.00
01	9010	0	1110	4000	6400	10,000.02
13	5310	0	0000	3700	6400	312,384.29
14	0000	0	0000	8100	6400	61,801.63
Total, Equipment (Object 6400)						<u>658,210.46</u>
01	0000	0	0000	3600	6500	78,797.22
01	0000	0	0000	8100	6500	6,000.00
01	0000	0	1110	1000	6500	52,474.30
01	0000	0	3200	1000	6500	5,247.43
01	5810	0	0000	3600	6500	605,800.66
13	5310	0	0000	3700	6500	119,976.07
Total, Equipment Replacement (Object 6500)						<u>868,295.68</u>
						<u>3,321,205.88</u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001 Capital Outlay Expenditures				
To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.				
Land Improvements	9420		1,307,413	
Buildings	9430		426,016	
Equipment	9440		1,520,650	
Work In Progress	9450		25,858	
Instruction		1000		102,430
Home-to-School Transportation		3600		688,292
Food Services		3700		432,360
Ancillary Services		4000		67,200
Centralized Data Processing		7700		121,435
Plant Services		8100		67,802
Facilities Acquisition and Construction		8500		1,800,418
		Total	3,279,937	3,279,937

Entry #	Object	Function	Debit	Credit
CE002 Debt Service Expenditures				
To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
General Obligation Bonds Payable	9661		15,463,333	
COPS Payable	9666		440,000	
Capital Leases Payable	9667		671,673	
Other General Long-Term Debt	9669		425,056	
Debt Service-Principal		9101		17,000,062
		Total	17,000,062	17,000,062

Entry #	Object	Function	Debit	Credit
CE003 Debt Issuance				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.				
Debt Service-Issuance Costs and Discounts		9103	391,320	
All Other Financing Sources	8979		13,418,333	
General Obligation Bonds Payable	9661			13,418,333
Other General Long-Term Debt	9669			391,320
		Total	13,809,653	13,809,653

Entry #	Object	Function	Debit	Credit
CE004 Donated and Contributed Capital Assets				
To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
		Total	0	0

Entry #	Object	Function	Debit	Credit
---------	--------	----------	-------	--------

CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Total 0 0

Entry #	Object	Function	Debit	Credit
---------	--------	----------	-------	--------

CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Total 0 0

Entry #	Object	Function	Debit	Credit
CE007 Elimination of Revenues Relating to Prior Periods To eliminate certain revenues and deferred revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE008 Liability for Unmatured Interest on Long-Term Debt In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE009 Liability for Compensated Absences To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
Compensated Absences Payable	9665		129,324	
Instructional Supervision and Administration		2100		7,720
Instructional Library, Media and Technology		2420		1,250
School Site Administration		2700		6,998
Home-to-School Transportation		3600		7,799
Food Services		3700		13,110
All Other Pupil Services		3900		6,163
All Other General Administration		7200		29,348
Centralized Data Processing		7700		4,351
Plant Services		8100		52,585
Total			129,324	129,324

Entry #	Object	Function	Debit	Credit
CE010 Expenditures Relating to Prior Periods				
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE011 Adjustments to Work in Progress				
To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction	1000		4,098,365	
School Site Administration	2700		124,602	
Home-to-School Transportation	3600		916,737	
Food Services	3700		35,097	
Centralized Data Processing	7700		115,740	
Plant Services	8100		672,557	
Accumulated Depreciation - Land Improvements	9425			547,642
Accumulated Depreciation - Buildings	9435			4,039,947
Accumulated Depreciation - Equipment	9445			1,375,509
Total			5,963,098	5,963,098

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers				
To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds				
To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds:			
	Enterprise Funds (Funds 61-65)			
	Proprietary Funds:			
	Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
	Total		0	0

Entry #		Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers				
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds	8913		70,909	
	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds	8915		660,231	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919		1,882,540	
	Interfund Transfers		9300		2,613,680
			Total	2,613,680	2,613,680

Entry #	Object	Function	Debit	Credit
CE020 Elimination of Internal Balances				
To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
Due To Other Funds	9610		317,141	
Due From Other Funds	9310			317,141
		Total	317,141	317,141

Entry #	Object	Function	Debit	Credit
CE021 Postemployment Benefits Other Than Pensions (OPEB)				
To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.				
Instruction		1000	413,908	
Instructional Supervision and Administration		2100	36,674	
School Site Administration		2700	84,790	
Home-to-School Transportation		3600	19,760	
Food Services		3700	17,904	
All Other Pupil Services		3900	1,981	
Ancillary Services		4000	7,228	
Community Services		5000	40	
All Other General Administration		7200	19,806	
Centralized Data Processing		7700	5,027	
Plant Services		8100	41,533	
Net OPEB Obligation	9664			648,651
		Total	648,651	648,651

Entry #	Object	Function	Debit	Credit
CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources				
To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
Other General Long-Term Debt	9669		842,180	
Instruction		1000		674,615
Instructional Supervision and Administration		2100		2,667
School Site Administration		2700		37,038
Home-to-School Transportation		3600		3,160
Food Services		3700		5,364
All Other General Administration		7200		101,738
Centralized Data Processing		7700		1,024
Plant Services		8100		16,574
		Total	842,180	842,180

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	92,427,857	169,610	16,735,643	0	(75,522,604)		(75,522,604)
Instruction-related services:							
Instructional supervision and administration	6,048,736	3,024	5,128,532	0	(917,180)		(917,180)
Instructional library, media and technology	1,218,052	671	325,510	0	(891,871)		(891,871)
School site administration	11,463,013	8,490	329,173	0	(11,125,350)		(11,125,350)
Pupil services:							
Home-to-school transportation	6,305,039	447,610	3,350,111	0	(2,507,318)		(2,507,318)
Food services	9,711,161	693,384	9,101,895	0	84,118		84,118
All other pupil services	6,062,869	437	770,136	0	(5,292,296)		(5,292,296)
General administration:							
Centralized data processing	1,922,348	0	0	0	(1,922,348)		(1,922,348)
All other general administration	5,639,826	45,402	1,110,911	0	(4,483,513)		(4,483,513)
Plant services	14,827,776	44,561	557,382	0	(14,225,833)		(14,225,833)
Ancillary services	1,936,398	1,391	10,685	0	(1,924,322)		(1,924,322)
Community services	13,684	0	0	0	(13,684)		(13,684)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	2,767,862				(2,767,862)		(2,767,862)
Other outgo	1,105,599	1,626,556	1,074,078	0	1,595,035		1,595,035
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	161,450,220	3,041,136	38,494,056	0	(119,915,028)	0	(119,915,028)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					17,908,834	0	17,908,834
Taxes levied for debt service					17,300,745	0	17,300,745
Taxes levied for other specific purposes					543,748	0	543,748
Federal and state aid not restricted to specific purposes					98,359,105	0	98,359,105
Interest and investment earnings					206,987	0	206,987
Interagency revenues					121,622	0	121,622
Miscellaneous					1,025,953	0	1,025,953
Special and extraordinary items					(13,405,183)	0	(13,405,183)
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					122,061,811	0	122,061,811
Change in net position					2,146,783	0	2,146,783
Net position beginning					171,823,118	0	171,823,118
Net position ending					173,969,901	0	173,969,901

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: 1,316,683

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	3,279,937	
Depreciation expense:	(5,963,098)	
Net:		(2,683,161)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 17,000,062

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: (13,809,653)

Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:

Issue costs incurred during the period:	-	
Issue costs amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: -

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: -

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 129,324

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (648,651)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: 842,180

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is: -

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: -

Change in net position of governmental activities (minor differences may be due to rounding): 2,146,784

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	58,970,404	0	58,970,404
Investments	0	0	0
Receivables	29,921,356	0	29,921,356
Due from (to) other funds	0	0	0
Stores	1,014,628	0	1,014,628
Prepaid expenses	1,351,528	0	1,351,528
Other current assets	0	0	0
Capital assets:			
Land	13,763,332	0	13,763,332
Land Improvements	12,519,306	0	12,519,306
Buildings	216,811,500	0	216,811,500
Equipment	20,224,108	0	20,224,108
Work in progress	8,492,619	0	8,492,619
Less accumulated depreciation	(73,847,756)	0	(73,847,756)
Total assets	289,221,025	0	289,221,025
Liabilities			
Accounts payable and other current liabilities	10,557,373	0	10,557,373
Current loans	3,390,000	0	3,390,000
Deferred revenue	47,328	0	47,328
Long-term liabilities:	101,256,423	0	101,256,423
Due within one year	3,544,558		3,544,558
Due in more than one year	97,711,865		97,711,865
Total liabilities	115,251,124	0	115,251,124
Net Position			
Net investment in capital assets	98,032,966		98,032,966
Restricted for:			
Capital projects	23,258,343		23,258,343
Debt service	4,191,535		4,191,535
Educational programs	6,362,331		6,362,331
Other purposes (expendable)	28,037,809		28,037,809
Other purposes (nonexpendable)			0
Unrestricted	14,086,917		14,086,917
Total net position	173,969,901	0	173,969,901

Total fund balances, governmental funds:

75,936,935

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	271,810,865	
Accumulated depreciation:	(73,847,756)	
Net:		197,963,109

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are:

1,326,281

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was:

-

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements, is:

-

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	72,637,805	
State school building loans payable	-	
Net OPEB Obligation	3,880,045	
Compensated absences payable	875,218	
Certificates of participation payable	16,235,000	
Capital leases payable	5,731,225	
Lease revenue bonds payable	-	
Other general long-term debt	1,897,130	
Total:		(101,256,423)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds are:

-

Total net position, governmental activities (minor differences may be due to rounding):

173,969,902

Export Log
Period: Unaudited Actuals
Type of Export: Official

=====

LEA: 20-65243-0000000 Madera Unified

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

Export of USER General Ledger started at 9/4/2013 6:12:48 PM

OFFICIAL Header for LEA: 20-65243-0000000 Madera Unified
VERSION 2013.2.0

Fiscal Year: 2012-13
Type of Data: Unaudited Actuals
Number of records exported in group 1: 2513

Fiscal Year: 2013-14
Type of Data: Budget
Number of records exported in group 2: 1614

Export USER General Ledger completed at 9/4/2013 6:12:49 PM

Export of Supplementals (USER ELEMENTs) started at 9/4/2013 6:12:49 PM

Fiscal Year: 2012-13
Type of Data: Unaudited Actuals
Number of records exported in group 3: 7368

Fiscal Year: 2013-14
Type of Data: Budget
Number of records exported in group 4: 1532

Export of Supplemental (USER ELEMENTs) completed at 9/4/2013 6:12:49 PM

Export of Explanations started at 9/4/2013 6:12:49 PM

Fiscal Year: 2012-13
Type of Data: Unaudited Actuals
Number of records exported in group 5: 2

Fiscal Year: 2013-14
Type of Data: Budget
Number of records exported in group 6: 2

Export of Explanations completed at 9/4/2013 6:12:49 PM

Export of TRC Log started at 9/4/2013 6:12:49 PM

Fiscal Year: 2012-13
Type of Data: Unaudited Actuals
Number of records exported in group 7: 98

Fiscal Year: 2013-14
Type of Data: Budget
Number of records exported in group 8: 55

Export of TRC Log completed at 9/4/2013 6:12:49 PM

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

Exported to file: C:\SACS2013ALL\Official\20652430000000A.DAT

End of Official Export Process

Unaudited Actuals
2012-13 Unaudited Actuals
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

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

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

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. 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

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

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

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

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

zero by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]).

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) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	4036	8290	-6,000.00

Explanation:Negative in object 8290 of \$6,000 was created by clearing an A/R amount that as not received in FY 2012-13. A contribution from an unrestricted account to Resource 4036 was made to clear the negative.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	4036	-6,000.00

Explanation:Negative of \$6,000 was created by clearing an A/R amount that was not received in FY2012-13. A contribution from an unrestricted account to Resource 4036 was made to clear the negative.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - 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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line E. PASSED

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Adults in Correctional Facilities) must be completed. PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) should not be reported. PASSED

DAY-NO-ADA - (W) - If Community Day Schools Annual ADA is not reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 94XX, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term

debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved. PASSED

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (IDs 0589 and 0721), plus Total Net State Aid Portion of Revenue Limit (Line 42), plus Education Protection Account (Line 31b) in Form RL. PASSED

RL-STATE-AID-NET - (F) - RL Net State Aid - Current Year (Object 8011) should agree with Total Net State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-STATE-AID-EPA - (F) - Education Protection Account (EPA) (Object 8012) should agree with EPA on Form RL (Line 31b). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31a is zero). PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 and/or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, should not exceed \$12. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,500 for Home-to-School or \$12,500 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

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

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

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

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

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

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

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) 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.

Unaudited Actuals
2013-14 Budget
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

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

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

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

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

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

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

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

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

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

Materials (Resource 6300).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	4035	4300	-181,003.00

Explanation: Estimated budget exceeded award amount in 2013-14 fiscal year. Fiscal year 2012-2013 carryover will cover the negatives in object 4300.

01	5640	4300	-38,502.00
----	------	------	------------

Explanation: Estimated budget exceeded award amount in 2013-14 fiscal year. Fiscal year 2012-2013 carryover will cover the negatives in object 4300.

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

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue

Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (IDs 0589 and 0721), plus Total Net State Aid Portion of Revenue Limit (Line 42), plus Education Protection Account (Line 31b) in Form RL. PASSED

RL-STATE-AID-NET - (F) - RL Net State Aid - Current Year (Object 8011) should agree with Total Net State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-STATE-AID-EPA - (F) - Education Protection Account (EPA) (Object 8012) should agree with EPA on Form RL (Line 31b). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31a is zero). PASSED

EXPORT CHECKS

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

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. 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.



AGENDA ITEM
MADERA UNIFIED SCHOOL DISTRICT

Date: September 10, 2013

Subject: Approval of Commercial Warrant List

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: New Business

Background/ rationale:

Commercial warrants are processed weekly and subsequently sent to the Board for ratification. The commercial warrants processed are within the current Board Approved budget allocations.

Financial impact:

Financial impact of commercial warrants processed from 08/21/13 through 08/28/13:

	CURRENT YR 8/21/2013	CURRENT YR 8/28/2013	CURRENT YR	
FOR ALL FUNDS:	\$322,357.76	\$290,217.51	\$0.00	
CANCELLED WARRANTS:	-\$70.00	-\$60.55	\$0.00	
TOTAL:	\$322,287.76	\$290,156.96	\$0.00	\$0.00
<hr/>				
FOR ALL FUNDS:				
CANCELLED WARRANTS:				
TOTAL:	\$0.00	\$0.00	\$0.00	\$0.00
 GRAND TOTAL	 \$612,444.72			

Superintendent's recommendation:

Superintendent recommends approval of the Commercial Warrant List.

Supporting documents attached:

- Payment Orders for Checks Processed on:
 - 08/21/13
 - 08/28/13

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

BOARD DATE: 9/10/2013

R:

TOTALS BY FUNDS:

442

**COMMERCIAL PAYMENT ORDER
TO THE
COUNTY SUPERINTENDENT OF SCHOOLS
AND
COUNTY AUDITOR OF MADERA COUNTY, CALIFORNIA**

<u>83630</u>	<u>26 PRISON MITIGATION</u>	-	-		
		-	-	\$	-
<u>83620</u>	<u>30 STATE SCHOOL BLDG.</u>	-	-		
	<u>LEASE PURCHASE</u>	-	-	\$	-
<u>83600</u>	<u>31 REFURBISHMENT</u>	-	-		
		-	-	\$	-
<u>83670</u>	<u>32 ROOF REPLACEMENT</u>	-	-		
		-	-	\$	-
<u>83730</u>	<u>35 SCHOOL FACILITIES</u>	-	-		
		-	-	\$	-
<u>83610</u>	<u>40 SPECIAL RESERVE</u>	-	-		
		-	-	\$	-
<u>83660</u>	<u>41 BUILDING FUND</u>	-	-		
		-	-	\$	-
<u>83690</u>	<u>42 AG FARM BLDG. FUND</u>	-	-		
		-	-	\$	-
<u>83650</u>	<u>43 C.O.P. PROCEEDS</u>	-	-		
	<u>SPECIAL RESERVE</u>	-	-	\$	-
<u>83710</u>	<u>49 REDEVELOPMENT</u>	-	-		
	<u>SPECIAL RESERVE</u>	-	-	\$	-
<u>88510</u>	<u>53 STATE SCHOOL LOAN</u>	-	-		
	<u>REPAY</u>	-	-	\$	-
<u>88610</u>	<u>54 LEASE PURCHASE</u>	-	-		
		-	-	\$	-
<u>83640</u>	<u>56 C.O.P. DEBT SERVICE</u>	-	-		
		-	-	\$	-
<u>83580</u>	<u>67 INSURANCE RESERVE</u>	-	-		
		-	-	\$	-
<u>83570</u>	<u>73 TRUST FUND</u>	-	-		
		-	-	\$	-
<u>83520</u>	<u>74 ATHLETIC FUND</u>	-	-		
		-	-	\$	-

GRAND TOTAL: \$ 322,287.76

BY ORDER OF THE GOVERNING BOARD THE COUNTY SUPERINTENDENT OF SCHOOLS & THE AUDITOR OF MADERA COUNTY ARE HEREBY AUTHORIZED TO TRANSFER THE ABOVE LISTED FUNDS TO THE SCHOOLS COMMERCIAL REVOLVING FUND (E.C. 21110). THEY ARE FURTHER AUTHORIZED TO DRAW WARRANT CHECKS TO THE CLAIMANTS OF SAID SCHOOL DISTRICT AS PER ATTACHED LISTING.

APPROVED BY:

DATE:

TERI BRADSHAW, DIRECTOR OF FISCAL SVCS

PAYMENT ORDER PREPARED BY: Carolyn M. Zaragosa (ACCOUNTS PAYABLE)

*****FOR COUNTY SCHOOLS USE ONLY*****

AUDITED BY:

DATE:

WARRANT NUMBERS

FROM:

TO:

Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
633137	R81	026076-1	GRAINGER		
140419	01-8150-450-0000-8110-4300-0000-0				112.71
140419	01-8150-450-0000-8110-4300-0000-0				261.04
140419	01-8150-450-0000-8110-4300-0000-0				74.61
140419	01-8150-450-0000-8110-4300-0000-0				150.30
140419	01-8150-450-0000-8110-4300-0000-0				948.40
140419	01-8150-450-0000-8110-4300-0000-0				202.31
140419	01-8150-450-0000-8110-4300-0000-0				
Warrant Total					\$1,749.37
633138	R81	024752	GENERAL BUILDERS SUPPLY CO.		
140022	01-0000-670-0000-8210-4300-0000-0				112.27
140031	01-0000-470-0000-8210-4300-0000-0				13.10
140070	01-8150-450-0000-8110-4300-0000-0				2,489.24
140139	01-0000-260-0000-7700-4300-5050-0				269.91
140140	01-0000-630-0000-8210-4300-0000-0				115.52
140269	01-7230-000-0000-0000-9320-0000-0				0.97
140269	01-7230-280-0000-3600-4300-6930-0				2.42
Warrant Total					\$3,003.43
633139	R81	024751-3	GENERAL BINDING		
140699	01-0000-300-1200-2700-5650-0000-0		J ADAMS ELEM SCHL		601.47
Warrant Total					\$601.47
633140	R81	090080-1	HD SUPPLY FACILITIES MAINT., LTD		
140511	01-8150-450-0000-8110-4300-0000-0				164.87
Warrant Total					\$164.87
633141	R81	087119-1	HARLAND TECHNOLOGY SERVICES		
140150	11-3905-260-4110-1000-5800-0000-0		SERIAL #0604433		916.00
Warrant Total					\$916.00
633142	R81	042629	J W MYERS, INC		
140424	01-8150-450-0000-8110-4300-0000-0				15.38
140424	01-8150-450-0000-8110-4300-0000-0				11.80
140424	01-8150-450-0000-8110-4300-0000-0				11.80
140424	01-8150-450-0000-8110-4300-0000-0				11.80
140424	01-8150-450-0000-8110-4300-0000-0				11.80
140424	01-8150-450-0000-8110-4300-0000-0				107.20
140424	01-8150-450-0000-8110-4300-0000-0				16.38
140424	01-8150-450-0000-8110-4300-0000-0				11.80
140424	01-8150-450-0000-8110-4300-0000-0				107.20
140424	01-8150-450-0000-8110-4300-0000-0				
Warrant Total					\$305.16
633143	R81	090058	JOHNSTONE SUPPLY		
140427	01-8150-450-0000-8110-4300-0000-0				137.99
Warrant Total					\$137.99
633144	R81	935660	LINCOLN EQUIPMENT		
140425	01-0000-450-0000-8200-4300-5170-0				781.88
Warrant Total					\$781.88

Report Date: 08/21/2013

Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
633145	R81	910434	MADERA POLICE DEPARTMENT		
140075	01-8150-450-0000-8110-5800-0000-0				50.00
140075	01-8150-450-0000-8110-5800-0000-0				100.00
140075	01-8150-450-0000-8110-5800-0000-0		REGSTRN FEE-PERSH		50.00
			Warrant Total		\$200.00
633146	R81	959600	MALLARD CREEK, INC.		
140163	01-8150-450-0000-8110-4300-0000-0				2,795.00
140163	01-8150-450-0000-8110-4300-0000-0				2,795.00
140163	01-8150-450-0000-8110-4300-0000-0				2,795.00
140163	01-8150-450-0000-8110-4300-0000-0				2,795.00
140163	01-8150-450-0000-8110-4300-0000-0				2,795.00
140163	01-8150-450-0000-8110-4300-0000-0				2,795.00
			Warrant Total		\$16,770.00
633147	R81	090064	MCMASTER-CARR SUPPLY CO.		
140203	01-8150-450-0000-8110-4300-0000-0				17.92
			Warrant Total		\$17.92
633148	R81	980000	MADERA GLASS & MIRROR CO.		
140074	01-8150-450-0000-8110-4300-0000-0				159.62
140074	01-8150-450-0000-8110-5630-0000-0				115.00
			Warrant Total		\$274.62
633149	R81	090061	Madera Small Engine & Marine Repair		
140201	01-8150-450-0000-8110-5640-0000-0				210.65
140201	01-8150-450-0000-8110-4300-0000-0				240.74
140201	01-8150-450-0000-8110-4300-0000-0				33.56
140201	01-8150-450-0000-8110-5640-0000-0				29.36
140201	01-8150-450-0000-8110-5640-0000-0				55.82
140201	01-8150-450-0000-8110-4300-0000-0				63.79
			Warrant Total		\$633.92
633150	R81	090067-1	PPG ARCHITECTURAL FINISHES		
140428	01-8150-450-0000-8110-4300-0000-0				371.61
140428	01-8150-450-0000-8110-4300-0000-0				36.68
140428	01-8150-450-0000-8110-4300-0000-0				176.95
140428	01-8150-450-0000-8110-4300-0000-0				34.89
140428	01-8150-450-0000-8110-4300-0000-0				393.12
140428	01-8150-450-0000-8110-4300-0000-0				32.23
140428	01-8150-450-0000-8110-4300-0000-0				69.79
			Warrant Total		\$1,115.27
633151	R81	090415	HOOVER FENCE COMPANY		
140679	01-0000-450-0000-8220-4300-0000-0		REF# 59245		443.13
			Warrant Total		\$443.13
633152	R81	025024-1	GEORGE'S AUTO SUPPLY, INC		
140270	01-7230-000-0000-0000-9320-0000-0				668.93
140270	01-7230-280-0000-3600-4300-6930-0				8.51
			Warrant Total		\$677.44

Fiscal Year: 2014
 Report Date: 08/21/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Page 3 of 10

Check/Warr# PO #	Register # Account #	Payee #	Payee Name Description	Amount
633153	R81	090981-1	O'REILLY AUTOMOTIVE, INC	
140286	01-7230-280-0000-3600-4300-6930-0			240.65
140286	01-7230-000-0000-0000-9320-0000-0			491.82
Warrant Total				\$732.47
633154	R81	092002-1	PRUDENTIAL OVERALL SUPPLY	
140291	01-7230-280-0000-3600-5800-6930-0			199.23
140291	01-7230-280-0000-3600-5800-6930-0			199.23
140291	01-7230-280-0000-3600-5800-6930-0			199.23
140291	01-7230-280-0000-3600-5800-6930-0			199.23
140291	01-7230-280-0000-3600-5800-6930-0			199.23
Warrant Total				\$996.15
633155	R81	036449	MADERA AUTOMATIC TRANSMISSION, INC.	
140280	01-7230-280-0000-3600-5640-6930-0			455.03
Warrant Total				\$455.03
633156	R81	987570	MADERA AUTO CENTER	
140279	01-7230-280-0000-3600-5640-6930-0			110.00
140279	01-7230-000-0000-0000-9320-0000-0			10.00
Warrant Total				\$120.00
633157	R81	090020-1	LAWSON PRODUCTS	
140278	01-7230-280-0000-3600-4340-6930-0			470.01
140278	01-7230-280-0000-3600-4340-6930-0			901.36
Warrant Total				\$1,371.37
633158	R81	914690	HOT TANK SUPPLY COMPANY	
140275	01-7230-280-0000-3600-5800-6930-0			548.70
Warrant Total				\$548.70
633159	R81	910280	HOLIDAY'S AUTO SPECIALTIES, INC.	
140274	01-7230-000-0000-0000-9320-0000-0			46.57
Warrant Total				\$46.57
633160	R81	927300-1	HM RECEIVABLES CO LLC	
140537	01-6300-260-1300-1000-4100-6220-0		PO# 133641 R/O	25,468.34
140539	01-6300-260-1300-1000-4100-6220-0		PO# 133643 R/O	45,422.80
Warrant Total				\$70,891.14
633161	R81	029179	THE HORN SHOP	
140406	01-0000-400-1355-1000-5800-2320-0			1,590.72
Warrant Total				\$1,590.72
633162	R82	966800-1	GANDER PUBLISHING	
140602	01-0000-320-1200-1000-4310-0000-0			45.85
Warrant Total				\$45.85
633163	R82	966800	GANDER PUBLISHING	
140602	01-0000-320-1200-1000-4310-0000-0			77.83
Warrant Total				\$77.83
633164	R82	032094-1	KAPLAN EARLY LEARNING CO.	
140327	01-6500-260-5770-1110-4310-0000-0			157.62
Warrant Total				\$157.62

Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633165	R84	000073-1	A-Z BUS SALES		
140252	01-7230-000-0000-0000-9320-0000-0				1,189.84
140252	01-7230-000-0000-0000-9320-0000-0				226.04
140392	01-7230-280-0000-3600-5640-6930-0				11,916.60
Warrant Total					\$13,332.48
633166	R84	998701-1	Battery Systems		
140253	01-7230-000-0000-0000-9320-0000-0				1,881.71
Warrant Total					\$1,881.71
633167	R84	989130	BETTS TRUCK PARTS		
140255	01-7230-280-0000-3600-5640-6930-0				153.93
140255	01-7230-280-0000-3600-5640-6930-0				960.33
140255	01-7230-000-0000-0000-9320-0000-0				211.16
Warrant Total					\$1,325.42
633168	R84	090893-1	BUSWEST		
140257	01-7230-000-0000-0000-9320-0000-0				532.28
140257	01-7230-000-0000-0000-9320-0000-0				1,152.23
140257	01-7230-000-0000-0000-9320-0000-0				2,296.14
Warrant Total					\$3,980.65
633169	R84	012241	CENTRAL VALLEY TRUCK CENTER		
140260	01-7230-000-0000-0000-9320-0000-0				7,747.86
140260	01-7230-280-0000-3600-4300-6930-0				456.81
Warrant Total					\$8,204.67
633170	R84	929350	ACCREDITING COMMISSION		
140926	01-0000-350-3300-2700-5803-2700-0		FURMAN HIGH		810.00
140918	01-0000-570-3200-2700-5803-2700-0		EASTIN ARCOLA		810.00
Warrant Total					\$1,620.00
633171	R84	092144-1	AKRO-MILS		
140409	01-8150-450-0000-8110-4300-0000-0				1,154.89
Warrant Total					\$1,154.89
633172	R84	090043	ALLIED ELECTRIC MOTOR SERVICE		
140065	01-8150-450-0000-8110-4300-0000-0				148.54
140065	01-8150-450-0000-8110-4300-0000-0				559.04
140065	01-8150-450-0000-8110-4300-0000-0				118.66
Warrant Total					\$826.24
633173	R84	914980	AMERICAN COMPACTOR EQUIPMENT		
140410	01-0000-450-0000-8200-5650-0000-0				4,800.00
Warrant Total					\$4,800.00
633174	R84	091484-1	AMERICAN OUTLETS		
140416	01-0000-600-1200-2700-4300-0000-0				441.95
140655	01-0170-600-1200-1000-4310-6530-0				428.15
Warrant Total					\$870.10

Fiscal Year: 2014
 Report Date: 08/21/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Page 5 of 10

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
633175	R84	977910-1	AmeriPride Uniform Services		
140885	01-0000-450-0000-8200-5800-0000-0				403.70
140885	01-0000-450-0000-8200-5800-0000-0				403.70
140885	01-0000-450-0000-8200-5800-0000-0				403.70
140885	01-0000-450-0000-8200-5800-0000-0				403.70
Warrant Total					\$1,614.80
633176	R84	998290	APPLEBY & COMPANY INC.		
140920	01-0000-260-0000-7200-5885-5600-0			JULY 2013	2,495.00
Warrant Total					\$2,495.00
633177	R84	003457-1	APPLE COMPUTER, INC		
140751	01-0000-600-1200-1000-4485-0000-0				1,838.92
Warrant Total					\$1,838.92
633178	R84	920922	APPLE COMPUTER, INC		
140706	01-0000-600-1200-1000-4385-0000-0				320.76
140706	01-0000-600-1200-1000-4385-0000-0				61.56
Warrant Total					\$382.32
633179	R84	090127	BAILEY, BARBARA		
140915	11-3555-260-4110-1000-5800-0000-0			JULY 2013	375.00
Warrant Total					\$375.00
633180	R84	009528	CAL VALLEY PRINTING		
140749	01-0000-400-1300-2700-4300-0000-0				259.20
Warrant Total					\$259.20
633181	R84	090353	Carter, Samantha		
140903	01-0000-490-1355-1000-5801-2320-0				750.00
Warrant Total					\$750.00
633182	R84	916950	CENTRAL VALLEY PRESORT		
140025	01-0000-260-0000-7200-5910-5600-0				1,688.25
Warrant Total					\$1,688.25
633183	R84	090048	CHARLES MC MURRY CO		
140515	01-8150-450-0000-8110-4300-0000-0				100.43
Warrant Total					\$100.43
633184	R84	092156	Crown Awards		
140715	01-0000-600-1200-1000-4310-0000-0				226.00
Warrant Total					\$226.00
633185	R84	092108-1	CSM CONSULTING INC.		
140500	01-1100-400-1300-2700-4300-6500-0				386.84
140500	01-1100-490-1300-2700-4300-6500-0				617.86
Warrant Total					\$1,004.70
633186	R84	923001	CREATIVE COPY		
140693	01-0000-260-0000-7530-5800-5800-0				186.30
Warrant Total					\$186.30

Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633187	R84	990980-1	DECKER INC.		
140330	01-0000-600-1200-2700-4300-0000-0				3,619.62
140330	01-0000-600-1200-2700-4300-0000-0				559.01
Warrant Total					\$4,178.63
633188	R84	937140-1	ENVIROCLEAN SANITATION SUPPLY		
140924	01-0000-400-0000-8210-4300-0000-0				669.60
Warrant Total					\$669.60
633189	R84	021282-1	EVANS FEED & LIVESTOCK SUPPLY		
140729	01-0025-490-1305-1000-4300-0000-0				16.52
140729	01-0025-490-1305-1000-4300-0000-0				60.90
Warrant Total					\$77.42
633190	R84	021299-1	EWING IRRIGATION		
140157	01-8150-450-0000-8110-4300-0000-0				336.43
140157	01-8150-450-0000-8110-4300-0000-0				95.94
Warrant Total					\$432.37
633191	R84	022600	47TH PLACE CARPET SHOP		
140669	01-0000-450-0000-8220-5800-0000-0				673.92
Warrant Total					\$673.92
633192	R84	067330-1	FOLLETT EDUCATIONAL SERVICES		
140469	01-6300-260-1200-1000-4100-6220-0				1,049.11
Warrant Total					\$1,049.11
633193	R84	092153	Free Spirit Publishing		
140708	01-0000-600-1200-1000-4310-0000-0				1,200.50
Warrant Total					\$1,200.50
633194	R84	003457-1	APPLE COMPUTER, INC		
140664	01-5640-260-0000-3120-4485-6640-4				915.00
140664	01-5640-260-0000-3120-4485-6640-4				2,226.48
140664	01-5640-260-0000-3120-4485-6640-4				1,113.24
140664	01-5640-260-0000-3120-4485-6640-4				1,113.24
140664	01-5640-260-0000-3120-4485-6640-4				1,113.24
Warrant Total					\$6,481.20
633195	R84	091947	California Department of Public Health		
140194	01-8150-450-0000-8110-5300-0000-0		certification request		55.00
Warrant Total					\$55.00
633196	R85	046275-1	PG&E		
	01-0000-400-0000-8200-5520-0000-0				524.23
	01-0000-420-0000-8200-5520-0000-0				35.63
	01-0000-440-0000-8200-5520-0000-0				2,215.94
	01-0000-580-0000-8200-5520-0000-0				1,960.41
	01-0000-320-0000-8200-5520-0000-0				1,470.45
	01-0000-350-0000-8200-5520-0000-0				8.34
	01-0000-390-0000-8200-5520-0000-0				88.98
	11-0010-260-4110-8200-5520-0000-0				8.34
Warrant Total					\$6,312.32

Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
633197	R85	091194	Shell Energy North American(US), L.P.		
	11-0010-260-4110-8200-5520-0000-0		JULY 2013		45.46
	01-0000-570-0000-8200-5520-0000-0		JULY 2013		916.04
	11-9503-260-4110-8200-5520-0000-0		JULY 2013		42.39
	13-5310-400-0000-8200-5520-0000-0		JULY 2013		279.67
	13-5310-520-0000-8200-5520-0000-0		JULY 2013		66.67
	13-5310-260-0000-8200-5520-0000-0		JULY 2013		2,280.86
	01-0000-390-0000-8200-5520-0000-0		JULY 2013		6,173.89
	01-0000-360-0000-8200-5520-0000-0		JULY 2013		1,697.38
	01-0000-380-0000-8200-5520-0000-0		JULY 2013		1,197.70
	01-0000-320-0000-8200-5520-0000-0		JULY 2013		1,265.35
	01-0000-290-0000-8200-5520-0000-0		JULY 2013		2,373.51
	01-0000-300-0000-8200-5520-0000-0		JULY 2013		1,275.60
	01-0000-310-0000-8200-5520-0000-0		JULY 2013		1,679.63
	01-0000-260-0000-8200-5520-5600-0		JULY 2013		2,689.88
	01-0000-400-0000-8200-5520-0000-0		JULY 2013		10,845.31
	01-0000-400-1315-8200-5520-0000-0		JULY 2013		940.16
	01-0000-420-0000-8200-5520-0000-0		JULY 2013		1,388.20
	01-0000-460-0000-8200-5520-0000-0		JULY 2013		1,339.46
	01-0000-440-0000-8200-5520-0000-0		JULY 2013		1,032.56
	01-0000-470-0000-8200-5520-0000-0		JULY 2013		2,647.65
	01-0000-490-0000-8200-5520-0000-0		JULY 2013		21,640.16
	01-0000-450-0000-8200-5520-0000-0		JULY 2013		1,179.03
	01-0000-580-0000-8200-5520-0000-0		JULY 2013		1,452.82
	01-0000-520-0000-8200-5520-0000-0		JULY 2013		1,413.53
	01-0000-530-0000-8200-5520-0000-0		JULY 2013		260.01
	01-0000-560-0000-8200-5520-0000-0		JULY 2013		2,329.49
	01-0000-600-0000-8200-5520-0000-0		JULY 2013		5,509.90
	01-0000-620-0000-8200-5520-0000-0		JULY 2013		2,081.70
	01-0000-630-0000-8200-5520-0000-0		JULY 2013		2,911.58
	01-0000-650-0000-8200-5520-0000-0		JULY 2013		2,080.51
			Warrant Total		\$81,036.10
633198	R86	911830-1	SAN JOAQUIN AUTO AND TRUCK		
140293	01-7230-000-0000-0000-9320-0000-0				52.98
			Warrant Total		\$52.98
633199	R86	060831-1	TESEI PETROLEUM, INC.		
140302	01-7230-280-0000-3600-4341-6930-0				487.49
			Warrant Total		\$487.49
633200	R86	064857	VINCENT COMMUNICATIONS INC.		
140305	01-7230-280-0000-3600-5800-6930-0				250.00
			Warrant Total		\$250.00
633201	R86	060697	TECO PRODUCTS COMPANY		
140300	01-7230-280-0000-3600-4300-6930-0				18.68
140300	01-7230-280-0000-3600-4300-6930-0				54.42
140300	01-7230-000-0000-0000-9320-0000-0				31.91
			Warrant Total		\$105.01

Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
633202	R86	942340	SILVA'S OIL CO.		
140298	01-7230-280-0000-3600-4344-6930-0				25,438.87
			Warrant Total		\$25,438.87
633203	R86	091393	San Joaquin Pest Control of Fresno		
140570	01-0000-450-0000-8200-5800-0000-0				525.00
140570	01-0000-450-0000-8200-5800-0000-0				940.00
			Warrant Total		\$1,465.00
633204	R86	090472-1	UNITED RENTALS NORTHWEST, INC.		
140524	01-8150-450-0000-8110-5620-0000-0				327.27
			Warrant Total		\$327.27
633205	R86	090060	WESTERN AG & TURF		
140164	01-8150-450-0000-8110-4300-0000-0				69.47
140164	01-8150-450-0000-8110-4300-0000-0				40.68
140164	01-8150-450-0000-8110-4300-0000-0				24.75
			Warrant Total		\$134.90
633206	R86	090068-1	UNIVERSAL SPECIALITIES INC		
140491	01-8150-450-0000-8110-4300-0000-0				437.64
140491	01-8150-450-0000-8110-4300-0000-0				290.00
140491	01-8150-450-0000-8110-4300-0000-0				108.65
140491	01-8150-450-0000-8110-4300-0000-0				111.88
140491	01-8150-450-0000-8110-4300-0000-0				764.60
140491	01-8150-450-0000-8110-4300-0000-0				824.10
140491	01-8150-450-0000-8110-4300-0000-0				80.60
			Warrant Total		\$2,617.47
633207	R86	066402-1	WESTERN BUILDING MATERIALS CO		
140526	01-8150-450-0000-8110-4300-0000-0				135.97
140526	01-8150-450-0000-8110-4300-0000-0				965.37
			Warrant Total		\$1,101.34
633208	R86	092162	Elena Aguilar		
140858	01-0000-260-0000-7110-5200-5660-0				700.00
			Warrant Total		\$700.00
633209	R87	59	KENT EDWARD ALBERTSON		
	01-0000-400-1300-2700-5200-0000-0				400.00
			Warrant Total		\$400.00
633210	R87	10287	KEE VANG		
	01-0000-260-0000-7700-5200-5050-0				24.58
			Warrant Total		\$24.58
633211	R87	7633	ROSALIND COX		
	01-0000-260-0000-7510-5200-5100-0				73.17
			Warrant Total		\$73.17
633212	R87	26666036	ANTHONY A. MONREAL		
	01-0000-260-0000-7150-4300-6110-0				130.23
			Warrant Total		\$130.23

Fiscal Year: 2014
 Report Date: 08/21/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Page 9 of 10

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633213	R87 01-0000-450-0000-8200-5200-0000-0	7645	NICK LUCCKESI		111.87
			Warrant Total		\$111.87
633214	R87 01-3010-600-1200-1000-5200-4250-4	9786	LISA ANN DAVIS		188.00
			Warrant Total		\$188.00
633215	R87 01-3010-600-1200-1000-5200-4250-4	9423	ANGELA M ALLEN		188.00
			Warrant Total		\$188.00
633216	R87 01-3010-600-1200-1000-5200-4250-4	7133	KELLY MARIE GUICE		188.00
			Warrant Total		\$188.00
633217	R87 01-3010-600-1200-1000-5200-4250-4	2386	CATHY T. HEW		188.00
			Warrant Total		\$188.00
633218	R87 01-3010-600-1200-1000-5200-4250-4	10101	ERICA GAMINO		188.00
			Warrant Total		\$188.00
633219	R87 01-3010-670-1200-2700-5200-4200-4	8075	BISMARCK OMAR JERONIMO		168.00
			Warrant Total		\$168.00
633220	R87 01-3010-670-1200-1000-5200-4200-4	891	FRANCISCA ALEJANDRA CERVANTEZ-CHAVEZ		168.00
			Warrant Total		\$168.00
633221	R87 01-3010-600-1200-1000-5200-4250-4	1838	ARACELI RODRIGUEZ GARCIA		188.00
			Warrant Total		\$188.00
633222 140340	R88 13-5310-000-0000-0000-9320-0000-0	920053	Advance Pierre Foods		4,995.54
			Warrant Total		\$4,995.54
633223 140942	R88 13-5310-260-0000-3700-4400-0000-0	092165	Alco Designs		3,219.86
			Warrant Total		\$3,219.86
633224 140342	R88 13-5310-000-0000-0000-9320-0000-0	090732	Cargill, Inc		3,486.90
			Warrant Total		\$3,486.90
633225 140359	R88 13-5310-000-0000-0000-9320-0000-0	920213	DON LEE FARMS		4,093.50
			Warrant Total		\$4,093.50
633226 140943	R88 13-5310-000-0000-0000-9320-0000-0	969830	Integrated Food Service		1,858.08
			Warrant Total		\$1,858.08

Fiscal Year: 2014
Report Date: 08/21/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/21/2013 to 08/21/2013

Page 10 of 10

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
633227	R88	923970	TYSON FOODS, INC		
140388	13-5310-000-0000-0000-9320-0000-0				12,865.44
			Warrant Total		\$12,865.44
633228	R88	064030	VALLEY IRON INC.		
140944	13-5310-260-0000-8110-5640-9260-0				1,045.09
			Warrant Total		\$1,045.09
			District Totals	92 Warrants for	\$322,357.76

Fund Totals	Amount
01 - General Fund	\$286,778.96
11 - Adult Education	\$1,387.19
13 - Cafeteria	\$34,191.61
Total	\$322,357.76

**COMMERCIAL PAYMENT ORDER
TO THE
COUNTY SUPERINTENDENT OF SCHOOLS
AND
COUNTY AUDITOR OF MADERA COUNTY, CALIFORNIA**

<u>83630</u>	<u>26 PRISON MITIGATION</u>	-	-			\$	-
		-	-				
<u>83620</u>	<u>30 STATE SCHOOL BLDG.</u>	-	-			\$	-
	<u>LEASE PURCHASE</u>	-	-				
<u>83600</u>	<u>31 REFURBISHMENT</u>	-	-			\$	-
		-	-				
<u>83670</u>	<u>32 ROOF REPLACEMENT</u>	-	-			\$	-
		-	-				
<u>83730</u>	<u>35 SCHOOL FACILITIES</u>	-	-			\$	-
		-	-				
<u>83610</u>	<u>40 SPECIAL RESERVE</u>	<u>96</u>	-	\$	500.00		
		-	-			\$	500.00
<u>83660</u>	<u>41 BUILDING FUND</u>	-	-			\$	-
		-	-				
<u>83690</u>	<u>42 AG FARM BLDG. FUND</u>	-	-			\$	-
		-	-				
<u>83650</u>	<u>43 C.O.P. PROCEEDS</u>	-	-			\$	-
	<u>SPECIAL RESERVE</u>	-	-				
<u>83710</u>	<u>49 REDEVELOPMENT</u>	-	-			\$	-
	<u>SPECIAL RESERVE</u>	-	-				
<u>88510</u>	<u>53 STATE SCHOOL LOAN</u>	-	-			\$	-
	<u>REPAY</u>	-	-				
<u>88610</u>	<u>54 LEASE PURCHASE</u>	-	-			\$	-
		-	-				
<u>83640</u>	<u>56 C.O.P. DEBT SERVICE</u>	-	-			\$	-
		-	-				
<u>83580</u>	<u>67 INSURANCE RESERVE</u>	-	-			\$	-
		-	-				
<u>83570</u>	<u>73 TRUST FUND</u>	<u>89</u>	-	\$	2,000.00		
		-	-			\$	2,000.00
<u>83520</u>	<u>74 ATHLETIC FUND</u>	-	-			\$	-
		-	-				
GRAND TOTAL:						\$	290,156.96

BY ORDER OF THE GOVERNING BOARD THE COUNTY SUPERINTENDENT OF SCHOOLS & THE AUDITOR OF MADERA COUNTY ARE HEREBY AUTHORIZED TO TRANSFER THE ABOVE LISTED FUNDS TO THE SCHOOLS COMMERCIAL REVOLVING FUND (E.C. 21110). THEY ARE FURTHER AUTHORIZED TO DRAW WARRANT CHECKS TO THE CLAIMANTS OF SAID SCHOOL DISTRICT AS PER ATTACHED LISTING.

APPROVED BY:

DATE:

TERI BRADSHAW, DIRECTOR OF FISCAL SVCS

PAYMENT ORDER PREPARED BY: MELANIE SERROS (ACCOUNTS PAYABLE)

*****FOR COUNTY SCHOOLS USE ONLY*****

AUDITED BY:

DATE:

WARRANT NUMBERS

FROM:

TO: _____

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 1 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633684	R66	092185	Herrera, Juan Manuel		
	01-0610-260-1300-1000-4100-6260-0			BK RETURNED	68.00
				Warrant Total	\$68.00
633685	R89	091904	Gallardo, Jennifer		
140902	01-0000-490-1355-1000-5801-2320-0				750.00
				Warrant Total	\$750.00
633686	R89	092169	HIC Audiometrics		
140961	01-0000-260-0000-3140-5640-6660-0				427.00
140961	01-0000-260-0000-3140-5650-6660-0				1,131.32
				Warrant Total	\$1,558.32
633687	R89	029605	IDEAL SAW WORKS		
140348	01-8150-450-0000-8110-4300-0000-0				75.00
140348	01-8150-450-0000-8110-4400-0000-0				4,318.44
				Warrant Total	\$4,393.44
633688	R89	090661-1	INNOVATION COMMERCIAL FLOORING		
140983	01-8150-450-0000-8110-5630-0000-0				2,830.05
140335	14-0010-420-0000-8500-6200-0000-0				22,255.90
				Warrant Total	\$25,085.95
633689	R89	091227	IMAGESTUFF.COM		
140748	01-0000-320-1200-1000-5800-0000-0				150.16
				Warrant Total	\$150.16
633690	R89	091481	Library Reproduction Service		
140085	01-6300-260-1300-1000-4100-6220-0				2,157.53
				Warrant Total	\$2,157.53
633691	R89	033550	LAKESHORE CURRICULUM MAT CO		
140181	01-6500-260-5770-1110-4400-0000-0				1,077.84
140181	01-6500-260-5770-1110-4310-0000-0				2,259.24
140317	01-0000-650-1200-1000-4310-0000-0				202.88
140399	01-6500-260-5770-1110-4310-0000-0				1,293.31
140399	01-6500-260-5770-1110-4310-0000-0			PO# 133408	-86.39
				Warrant Total	\$4,746.88
633692	R89	037775	MADERA TRIBUNE		
141017	01-0000-260-0000-7530-5870-5800-0			PURCHASING DEPT	84.79
				Warrant Total	\$84.79
633693	R89	092030	Martinez, Juan		
140900	01-0000-490-1355-1000-5801-2320-0			MSHS	1,000.00
				Warrant Total	\$1,000.00
633694	R89	090061	Madera Small Engine & Marine Repair		
140968	01-8150-450-0000-8110-4400-0000-0				647.99
				Warrant Total	\$647.99
633695	R89	091275-1	NETVAD		
140742	01-0000-260-0000-7700-4485-5050-0				7,423.00
				Warrant Total	\$7,423.00

Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Check/Warr#	Register #	Payee #	Payee Name		
PO #	Account #		Description		Amount
633696	R89	092167	NYL		
140953	01-0000-490-1315-4200-5800-0000-0		MSHS		414.00
			Warrant Total		\$414.00
633697	R89	047226	PECKS PRINTERY		
140977	01-4124-400-1300-1000-5800-0740-0				994.00
140977	01-4124-490-1300-1000-5800-0740-0				994.00
140977	01-4124-570-3200-1000-5800-0740-0				172.00
			Warrant Total		\$2,160.00
633698	R89	092168	Pleasant Valley High School		
140955	01-0000-490-1315-4200-5808-0000-0		MADERA SO HI SCHL		250.00
			Warrant Total		\$250.00
633699	R89	090702	Rodriguez, Santino		
140901	01-0000-490-1355-1000-5801-2320-0		MSHS		2,000.00
			Warrant Total		\$2,000.00
633700	R89	090274	GOLDEN WEST HIGH SCHOOL		
141005	01-0045-400-1315-4200-5808-0000-0		MADERA HI SCHL		325.00
			Warrant Total		\$325.00
633701	R89	999054	GOLDEN VALLEY HIGH SCHOOL		
140930	01-0045-400-1315-4200-5808-0000-0		MADERA HI SCHL		350.00
			Warrant Total		\$350.00
633702	R89	039206-3	MCGRAW-HILL EDUCATIONAL LLC		
140834	01-6300-260-1200-1000-4100-6220-0				384.48
			Warrant Total		\$384.48
633703	R89	936740-1	HARCOURT OUTLINES, INC		
140705	01-0000-300-1200-1000-4310-0000-0				1,033.08
			Warrant Total		\$1,033.08
633704	R89	091648-1	NORMAN S WRIGHT		
140405	01-8150-450-0000-8110-4300-0000-0				3,515.41
			Warrant Total		\$3,515.41
633705	R89	927300-1	HM RECEIVABLES CO LLC		
140835	01-6300-260-1200-1000-4100-6220-0				406.35
			Warrant Total		\$406.35
633706	R89	092139	Jensen & Pilegard #2		
140347	01-8150-450-0000-8110-5880-0000-0				403.61
140347	01-8150-450-0000-8110-4300-0000-0				399.20
			Warrant Total		\$802.81
633707	R89	037775	MADERA TRIBUNE		
140625	01-0000-490-1300-2420-4320-0000-0		MADERA SO HIGH		84.79
			Warrant Total		\$84.79
633708	R89	090640-1	NYL		
141061	01-0045-400-1315-4200-5800-0000-0		MADERA HI SCHL		378.00
			Warrant Total		\$378.00

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 3 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633709 140237	R89 01-0000-600-0000-8210-5800-0000-0	091531	PRO T's		562.68
			Warrant Total		\$562.68
633710 140166 140165	R89 01-0000-400-1300-1000-4310-0000-0 01-0000-490-1300-1000-4310-0000-0	092132-1	PCM-G		7,897.00 10,600.00
			Warrant Total		\$18,497.00
633711 141115	R89 73-9178-260-0000-2490-5890-0000-0	092181	Ho, Juliet		1,000.00
			Warrant Total		\$1,000.00
633712 141104	R89 01-0045-400-1315-4200-5808-0000-0	893610	MONACHE HIGH SCHOOL		180.00
			Warrant Total		\$180.00
633713 141094	R89 01-0000-260-0000-7510-4320-5100-0	037775	MADERA TRIBUNE	FAC/PLANNING	84.79
			Warrant Total		\$84.79
633714 141087	R89 01-0000-260-0000-7150-5300-6900-0	036992	MADERA COUNTY SCHOOL BOARD		400.00
			Warrant Total		\$400.00
633715 141066	R89 01-0000-490-1300-1000-5800-0000-0	090743	MADERA SOUTH HIGH SCHOOL - FFA		490.00
			Warrant Total		\$490.00
633716 140888 140886	R89 01-6300-260-1200-1000-4100-6220-0 01-6300-260-1200-1000-4100-6220-0	039206-3	MCGRAW-HILL EDUCATIONAL LLC		427.49 230.69
			Warrant Total		\$658.18
633717 141071	R89 01-0000-260-0000-7550-5620-5700-0	091112-1	RAY MORGAN COMPANY		6,481.59
			Warrant Total		\$6,481.59
633718 141117	R89 73-9178-260-0000-2490-5890-0000-0	092183	Rieping, Emily		1,000.00
			Warrant Total		\$1,000.00
633719 141119	R89 01-0000-260-0000-7400-5800-5260-0	091451-1	LCW		2,042.00
			Warrant Total		\$2,042.00
633720 141118	R89 01-7230-280-0000-3600-5460-6940-0	090710	HUB INTERNATIONAL		553.00
			Warrant Total		\$553.00
633721	R91 01-0000-260-0000-8210-3902-5600-0	091475	Aguilar, Ronald J.		208.80
			Warrant Total		\$208.80

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 4 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633722	R91 01-0000-260-0000-2700-3902-5600-0	091464	Arang, Candice		169.50
				Warrant Total	\$169.50
633723	R91 13-5310-260-0000-3700-3902-5600-0	091515	Ash, Bev		144.00
				Warrant Total	\$144.00
633724	R91 01-0000-260-0000-8210-3902-5600-0	091569	Barber, Martha		126.00
				Warrant Total	\$126.00
633725	R91 01-6500-260-5770-1120-3902-5600-0	091477	Bispham, Deborah		60.42
				Warrant Total	\$60.42
633726	R91 01-0000-260-0000-7700-3902-5600-0	091950	Bitter, Connie		225.75
				Warrant Total	\$225.75
633727	R91 01-0000-260-0000-2700-3902-5600-0	091340	Boghosian, Dora		188.38
				Warrant Total	\$188.38
633728	R91 01-0000-260-1110-1000-3902-5600-0	092129	Castro, Maria		133.33
				Warrant Total	\$133.33
633729	R91 01-8150-260-0000-8110-3902-5600-0	091465	Cazares, Mario		156.00
				Warrant Total	\$156.00
633730	R91 01-0000-260-1110-1000-3902-5600-0	091183	CHAVIRA, MARY	FINAL	131.77
				Warrant Total	\$131.77
633731	R91 01-0000-260-0000-8210-3902-5600-0	091466	Dover, Gary		221.40
				Warrant Total	\$221.40
633732	R91 13-5310-260-0000-3700-3902-5600-0	091753	Dotson, Patsy		79.14
				Warrant Total	\$79.14
633733	R91 01-0000-260-0000-2700-3902-5600-0	092141	Elrod, Judy		187.00
				Warrant Total	\$187.00
633734	R91 01-0000-260-0000-7540-3902-5600-0	091397	Espinoza, Phillip		146.40
				Warrant Total	\$146.40
633735	R91 01-0000-260-1110-1000-3902-5600-0	091254	EWING, WANDA		129.17
				Warrant Total	\$129.17

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 5 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633736	R91	092174	Fischer, Diane K.		
			01-0000-260-0000-2700-3902-5600-0		207.63
			01-0000-260-0000-2700-3902-5600-0		207.63
			Warrant Total		\$415.26
633737	R91	091763	Flores, Ellen		
			01-6500-260-5770-1120-3902-5600-0		79.17
			Warrant Total		\$79.17
633738	R91	091471	Gonzalez, Ruth		
			01-6500-260-5770-1110-3902-5600-0		97.92
			Warrant Total		\$97.92
633739	R91	091886	Hobbs, Nancy		
			01-0000-260-0000-2700-3902-5600-0		206.25
			Warrant Total		\$206.25
633740	R91	091228	KILGORE, DORIS		
			01-0000-260-0000-3600-3902-5600-0		133.75
			Warrant Total		\$133.75
633741	R91	091584	Klein-Cook, Joyce		
			01-0000-260-1110-3130-3902-5600-0		251.63
			Warrant Total		\$251.63
633742	R91	092142	Lee, Marlene		
			01-6500-260-5770-1120-3902-5600-0		132.29
			Warrant Total		\$132.29
633743	R91	091323	Loquaci, Joan		
			01-0000-260-1110-1000-3902-5600-0		107.29
			Warrant Total		\$107.29
633744	R91	091822	Magos, Rosa		
			01-0000-260-0000-7400-3902-5600-0		193.50
			Warrant Total		\$193.50
633745	R91	091796	Martin, Cathy		
			01-6500-260-5770-1110-3902-5600-0		114.58
			Warrant Total		\$114.58
633746	R91	091890	Roberta Martin		
			01-0000-260-0000-3600-3902-5600-0		143.75
			Warrant Total		\$143.75
633747	R91	091818	Mccullough, Linda Kay		
			13-5310-260-0000-3700-3902-5600-0		103.13
			Warrant Total		\$103.13
633748	R91	092109	Meraz, Jose		
			01-0000-260-0000-8210-3902-5600-0		123.00
			Warrant Total		\$123.00
633749	R91	091300	Mezco, Antonieta L.		
			12-6105-260-0001-1000-3902-5600-0		63.54
			Warrant Total		\$63.54

Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633750	R91	091846	Molina, Delia		
		01-6500-260-5770-1110-3902-5600-0			106.25
			Warrant Total		\$106.25
633751	R91	091970	Morgan, Janet		
		01-0000-260-0000-7150-3902-5600-0			109.38
			Warrant Total		\$109.38
633752	R91	091771	OGLETREE, ROXIE		
		01-0000-260-0000-8200-3902-5600-0			95.25
		01-8150-260-0000-8110-3902-5600-0			95.25
			Warrant Total		\$190.50
633753	R91	091749	Ramirez, Celso		
		01-0000-260-0000-8220-3902-5600-0			96.00
			Warrant Total		\$96.00
633754	R91	091333	RAMIREZ, ELINOR		
		01-6500-260-5770-1120-3902-5600-0			126.04
			Warrant Total		\$126.04
633755	R91	091516	Ramos, Teresa		
		01-0000-260-1110-1000-3902-5600-0			65.63
			Warrant Total		\$65.63
633756	R91	092006	Reed, Vivian		
		01-0000-260-0000-7300-3902-5600-0			116.25
			Warrant Total		\$116.25
633757	R91	091526	Rios, Estela		
		01-0000-260-1110-1000-3902-5600-0			103.13
			Warrant Total		\$103.13
633758	R91	091739	Rocha, Agapita		
		12-6105-260-0001-1000-3902-5600-0			81.25
			Warrant Total		\$81.25
633759	R91	091819	Roes, Betty		
		13-5310-260-0000-3700-3902-5600-0			85.42
			Warrant Total		\$85.42
633760	R91	092007	Rohl, Sheila		
		01-0000-260-0000-2700-3902-5600-0			188.38
			Warrant Total		\$188.38
633761	R91	091463	Salazar, Adeline		
		01-0000-260-0000-2700-3902-5600-0			105.60
			Warrant Total		\$105.60
633762	R91	092146	Sanchez, Teresa		
		01-0000-260-1110-1000-3902-5600-0			150.00
			Warrant Total		\$150.00
633763	R91	935800	Titus, Robert		
		01-0000-260-0000-8210-3902-5600-0			124.50
			Warrant Total		\$124.50

Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633764	R91	091957	Tucker, Coleen		
			13-5310-260-0000-3700-3902-5600-0		66.67
			Warrant Total		\$66.67
633765	R91	091628	Turner, Josephine		
			01-0000-260-0000-7300-3902-5600-0		182.00
			Warrant Total		\$182.00
633766	R92	091310	Ugarte, Dawn		
			01-0000-260-1110-1000-3901-5600-0		575.51
			Warrant Total		\$575.51
633767	R93	062585-1	UNISOURCE WORLDWIDE, INC.		
140045			01-0000-260-0000-7550-4300-5700-0		190.00
140045			01-0000-260-0000-7550-4300-5700-0		1,788.21
			Warrant Total		\$1,978.21
633768	R93	090472-1	UNITED RENTALS NORTHWEST, INC.		
140524			01-8150-450-0000-8110-5620-0000-0		141.70
			Warrant Total		\$141.70
633769	R93	064857	VINCENT COMMUNICATIONS INC.		
140476			01-0000-260-0000-8300-4400-2550-0		1,164.24
140476			01-0000-260-0000-8300-5640-2550-0		60.00
140476			01-0000-260-0000-8300-5640-2550-0		60.00
140476			01-0000-260-0000-8300-5640-2550-0		60.00
140476			01-0000-260-0000-8300-4300-2550-0		20.52
140476			01-0000-260-0000-8300-4300-2550-0		5.40
140476			01-0000-260-0000-8300-5640-2550-0		60.00
140476			01-0000-260-0000-8300-4400-2550-0		1,293.84
140476			01-0000-260-0000-8300-4300-2550-0		708.48
140476			01-0000-260-0000-8300-4300-2550-0		9.33
140476			01-0000-260-0000-8300-5640-2550-0		60.00
140476			01-0000-260-0000-8300-5640-2550-0		60.00
			Warrant Total		\$3,561.81
633770	R93	915530-1	SCHOOL INNOVATIONS & ACHIEVEMENT, INC		
140651			01-6500-260-5001-2100-5800-0000-0		3,850.00
140651			01-6500-260-5001-2100-5100-0000-0		17,300.00
			Warrant Total		\$21,150.00
633771	R93	060697	TECO PRODUCTS COMPANY		
140737			01-0025-490-1305-1000-4300-0000-0		194.46
140737			01-0025-490-1305-1000-4300-0000-0		69.77
140737			01-0025-490-1305-1000-4300-0000-0		185.88
			Warrant Total		\$450.11
633772	R93	962230	SPINITAR		
140665			01-0000-320-1200-1000-4310-0000-0		1,030.02
			Warrant Total		\$1,030.02
633773	R93	931660-1	SEHI COMPUTER PRODUCTS INC		
140745			01-0000-000-0000-0000-9320-0000-0		2,622.78
			Warrant Total		\$2,622.78

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 8 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name Description	Amount
633774 140611	R93 01-0000-460-1200-1000-4310-0000-0	970120-1	SCHOOL SPECIALTY INC.	33.70
Warrant Total				\$33.70
633775 140738 140738 140738 140738 140738	R93 01-0025-490-1305-1000-4300-0000-0 01-0025-490-1305-1000-4300-0000-0 01-0025-490-1305-1000-4300-0000-0 01-0025-490-1305-1000-4300-0000-0 01-0025-490-1305-1000-4300-0000-0 01-0025-490-1305-1000-4300-0000-0	995140	VALLEY FEED	40.72 48.26 85.50 106.00 17.85
Warrant Total				\$298.33
633776 140994	R93 01-8150-450-0000-8110-5630-0000-0	931850	STEVE ALVARADO ROOFING	2,400.00
Warrant Total				\$2,400.00
633777 140522	R93 01-8150-450-0000-8110-4300-0000-0	090565-1	US AIRCONDITIONING DISTRIBUTORS, INC	614.80
Warrant Total				\$614.80
633778 140685	R93 01-0000-450-0000-8200-4300-0000-0	090073-1	UNITED REFRIGERATION INC	898.27
Warrant Total				\$898.27
633779 140526	R93 01-8150-450-0000-8110-4300-0000-0	066402-1	WESTERN BUILDING MATERIALS CO	373.48
Warrant Total				\$373.48
633780 140478	R93 01-0000-670-1200-1000-4310-0000-0	962230	SPINITAR	2,170.44
Warrant Total				\$2,170.44
633781 140954	R93 01-0000-490-1315-4200-5808-0000-0	090212	SAN LUIS OBISPO HIGH SCHOOL	450.00
Warrant Total				\$450.00
633782 140982	R93 01-0045-400-1315-4200-5808-0000-0	893590	SUNNYSIDE HIGH SCHOOL	301.00
Warrant Total				\$301.00
633783 140996	R93 01-8150-450-0000-8110-5800-0000-0	915780	WEST COAST ARBORISTS INC	650.00
Warrant Total				\$650.00
633784 141002	R93 01-0045-400-1315-4200-5808-0000-0	091937	Tulare Union High School	325.00
Warrant Total				\$325.00
633785 141008 141006	R93 01-0045-400-1315-4200-5808-0000-0 01-0045-400-1315-4200-5808-0000-0	893590	SUNNYSIDE HIGH SCHOOL	299.00 339.00
Warrant Total				\$638.00
633786 141003	R93 01-0045-400-1315-4200-5808-0000-0	091937	Tulare Union High School	385.00
Warrant Total				\$385.00

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 9 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name Description	Amount
633787 141004	R93 01-0045-400-1315-4200-5808-0000-0	090304	Sanger High School	260.00
Warrant Total				\$260.00
633788 140728	R93 01-0025-490-1305-1000-4300-0000-0	091867	3 V FEED & GARDEN SUPPLY	139.90
Warrant Total				\$139.90
633789 140433 140433	R93 01-0000-450-0000-8220-4300-0000-0 01-0000-450-0000-8220-4300-0000-0	090076	TARGET SPECIALTY PRODUCTS	532.78 561.57
Warrant Total				\$1,094.35
633790 140494 140494 140494	R93 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	090057	WILCO SUPPLY	80.09 38.33 50.05
Warrant Total				\$168.47
633791 140164 140164 140164	R93 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	090060	WESTERN AG & TURF	28.24 974.88 67.89
Warrant Total				\$1,071.01
633792 140107 140107 140107 140107 140107	R93 01-0000-450-0000-8200-4300-0000-0 01-0000-450-0000-8200-4300-0000-0 01-0000-450-0000-8200-5640-0000-0 01-0000-450-0000-8200-5640-0000-0 01-0000-450-0000-8200-4300-0000-0	064857	VINCENT COMMUNICATIONS INC.	332.92 29.54 60.00 60.00 70.20
Warrant Total				\$552.66
633793 140880	R93 01-5640-260-0000-3120-4310-6640-4	066640-1	WESTERN PSYCHOLOGICAL SERVICE	2,429.46
Warrant Total				\$2,429.46
633794 140757	R93 01-8150-450-0000-8110-5800-0000-0	091761	SteamRite Carpet and Upholstery Cleaning	1,105.00
Warrant Total				\$1,105.00
633795 141025	R93 01-0000-490-1315-4200-5808-0000-0	090715	SELMA HIGH SCHOOL	325.00
Warrant Total				\$325.00
633796 141020	R93 01-0045-400-1315-4200-5808-0000-0	090304	Sanger High School	275.00
Warrant Total				\$275.00
633797 140778	R93 01-0000-000-0000-0000-9320-0000-0	090072-1	UNISOURCE WORLDWIDE INC	573.87
Warrant Total				\$573.87

Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Check/Warr# PO #	Register # Account #	Payee #	Payee Name Description	Amount
633798 140191	R93 01-3725-490-1300-1000-4310-0000-2	092134-1	Social Studies School Service	155.12
Warrant Total				\$155.12
633799 140611 140611	R93 01-0000-460-1200-1000-4310-0000-0 01-0000-460-1200-1000-4310-0000-0	970120-1	SCHOOL SPECIALTY INC.	70.68 183.69
Warrant Total				\$254.37
633800 140493 140493	R93 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	913230-1	TOTAL FILTRATION SERVICES, INC	225.50 3,059.47
Warrant Total				\$3,284.97
633801 140016	R93 01-0000-260-0000-7300-5200-5550-0	090163-1	School Services of California	195.00
Warrant Total				\$195.00
633802 140089	R93 01-1100-290-1200-1000-4310-6500-0	970120-1	SCHOOL SPECIALTY INC.	1,480.55
Warrant Total				\$1,480.55
633803 140493	R93 01-8150-450-0000-8110-4300-0000-0	913230-1	TOTAL FILTRATION SERVICES, INC	329.05
Warrant Total				\$329.05
633804 140164 140164 140164 140164 140164 140164	R93 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	090060	WESTERN AG & TURF	33.98 19.61 50.94 1,499.94 66.64 1,710.83
Warrant Total				\$3,381.94
633805 140524 140524 140524 140524	R93 01-8150-450-0000-8110-5620-0000-0 01-8150-450-0000-8110-5620-0000-0 01-8150-450-0000-8110-5620-0000-0 01-8150-450-0000-8110-5620-0000-0	090472-1	UNITED RENTALS NORTHWEST, INC.	536.79 611.87 1,358.01 776.37
Warrant Total				\$3,283.04
633806 140338	R93 01-8150-450-0000-8110-5630-0000-0	060730	TENT CITY CANVAS HOUSE	1,554.58
Warrant Total				\$1,554.58
633807 140432	R93 01-8150-450-0000-8110-5630-0000-0	057115	SONITROL OF FRESNO	127.00
Warrant Total				\$127.00
633808 140505	R93 01-0000-450-0000-8220-5620-0000-0	092004	Sunbelt Rentals	1,485.64
Warrant Total				\$1,485.64

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 11 of 15

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
633809	R93	090943	STEAM CLEANERS, INC.		
140677	01-8150-450-0000-8110-5640-0000-0				931.45
			Warrant Total		\$931.45
633810	R93	091789-1	TACONY CORPORATION		
140509	01-8150-450-0000-8110-4300-0000-0				267.03
140509	01-8150-450-0000-8110-4300-0000-0				93.06
140509	01-8150-450-0000-8110-4300-0000-0				247.44
			Warrant Total		\$607.53
633811	R93	090068-1	UNIVERSAL SPECIALITIES INC		
140491	01-8150-450-0000-8110-4300-0000-0				256.71
140491	01-8150-450-0000-8110-4300-0000-0				473.51
140491	01-8150-450-0000-8110-4300-0000-0				41.08
140491	01-8150-450-0000-8110-4300-0000-0				265.10
140491	01-8150-450-0000-8110-4300-0000-0				175.41
			Warrant Total		\$1,211.81
633812	R94	167	ANA D. CARRILLO		
	01-3010-260-0000-2150-5200-0000-4				246.48
			Warrant Total		\$246.48
633813	R94	9439	MARY CATHERINE KEAST		
	01-0000-400-1300-2700-5200-0000-0				410.76
			Warrant Total		\$410.76
633814	R94	7158	MATTHEW R MARKARIAN		
	01-0000-400-1300-2700-5200-0000-0				405.67
			Warrant Total		\$405.67
633815	R94	9443	SHANE MASON		
	01-0000-400-1300-2700-5200-0000-0				416.25
			Warrant Total		\$416.25
633816	R94	7631	LISETTE LANCASTER-SPENCE		
	01-0000-400-1300-2700-5200-0000-0				260.00
			Warrant Total		\$260.00
633817	R94	8325	DIANE E HARPER		
	01-0000-400-1300-2700-5200-0000-0				730.31
			Warrant Total		\$730.31
633818	R94	10158	ELAINE LIU		
	01-6500-260-5770-1110-4310-0000-0				54.90
			Warrant Total		\$54.90
633819	R94	3783	ELIZABETH OCHOA		
	01-0000-460-1200-1000-4310-0000-0				198.30
			Warrant Total		\$198.30
633820	R94	7414	TIMOTHY WALSH		
	01-0000-600-1200-2700-4300-0000-0				84.21
			Warrant Total		\$84.21

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 12 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633821	R94	5654	AILEEN YONEMURA		
	01-0000-600-1200-2700-4300-0000-0				43.59
			Warrant Total		\$43.59
633822	R94	5462	NICHOLE RENEE WALSH		
	01-0000-600-1200-2700-4300-0000-0				60.44
			Warrant Total		\$60.44
633823	R94	333	ROSEMARY BANDA		
	01-0000-460-1200-1000-4310-0000-0				139.98
			Warrant Total		\$139.98
633824	R94	233	WANDA JEAN ARTER		
	01-0000-260-0000-7400-4300-5250-0				13.64
			Warrant Total		\$13.64
633825	R94	9878	ORLANDO EDOARDO BELLOMO		
	01-0000-260-1155-2100-5200-6250-0				40.12
			Warrant Total		\$40.12
633826	R95	910197-3	AT&T MOBILITY		
	01-0000-260-0000-7200-5920-5050-0				100.92
			Warrant Total		\$100.92
633827	R95	910197-1	AT&T		
	01-0000-260-0000-7200-5920-5050-0				612.85
			Warrant Total		\$612.85
633828	R95	982001-1	VERIZON WIRELESS		
	01-0000-260-0000-7540-5925-5850-0				37.81
	01-0010-260-0000-3900-5925-2550-0				191.13
	01-0000-260-0000-7150-5925-6900-0				81.87
	01-0000-450-0000-8200-5925-0000-0				104.93
			Warrant Total		\$415.74
633829	R96	929350	ACCREDITING COMMISSION		
140975	01-0000-400-1300-2700-5803-2700-0		MHS		810.00
			Warrant Total		\$810.00
633830	R96	924810	ANDY'S SPORTS		
140927	01-0000-260-0000-7150-5800-6900-0				12.96
			Warrant Total		\$12.96
633831	R96	090043	ALLIED ELECTRIC MOTOR SERVICE		
140065	01-8150-450-0000-8110-4300-0000-0				70.22
140065	01-8150-450-0000-8110-4300-0000-0				30.16
140065	01-8150-450-0000-8110-4300-0000-0				134.89
			Warrant Total		\$235.27
633832	R96	092170	A Parts Wharehouse, LLC		
140962	01-7230-280-0000-3600-4300-6930-0				234.50
140962	01-7230-280-0000-3600-4300-6930-0				406.94
			Warrant Total		\$641.44

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 13 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633833 140920	R96 01-0000-260-0000-7200-5885-5600-0	998290	APPLEBY & COMPANY INC.	August 2013	2,495.00
Warrant Total					\$2,495.00
633834 140565	R96 01-0000-260-0000-7390-5890-6950-0	965440	BARROWS		550.00
Warrant Total					\$550.00
633835 141059	R96 01-0045-400-1315-4200-5800-0000-0	090443	The Basix		240.32
Warrant Total					\$240.32
633836 140672	R96 01-8150-450-0000-8500-6200-0000-0	091377-1	Bernie's Electric		13,830.45
Warrant Total					\$13,830.45
633837 141009	R96 01-0045-400-1315-4200-5808-0000-0	090365	BULLARD HIGH SCHOOL	jv boys polo	300.00
Warrant Total					\$300.00
633838 141062	R96 01-0045-400-1315-4200-5300-0000-0	961740	CIF STATE OFFICE		1,397.97
Warrant Total					\$1,397.97
633839 140986	R96 01-0000-260-0000-7200-5890-5600-0	090579-1	CALSTRS/JEM	July 2013	608.00
Warrant Total					\$608.00
633840 140626	R96 01-0000-260-0000-3900-5800-6600-0	091151	CASEY PRINTING		9,055.84
Warrant Total					\$9,055.84
633841 140604 140604	R96 01-0000-260-0000-7700-4300-5050-0 01-0000-260-0000-7700-4300-5050-0	934910-1	CDW GOVERNMENT, INC		186.00 212.35
Warrant Total					\$398.35
633842 140552 140552 140025	R96 01-3010-260-1110-2495-5800-4870-4 01-3010-260-1110-2495-5910-4870-4 01-0000-260-0000-7200-5910-5600-0	916950	CENTRAL VALLEY PRESORT	school choice letters school choice letters	5,248.70 5,248.71 378.22
Warrant Total					\$10,875.63
633843 140981	R96 01-0045-400-1315-4200-5808-0000-0	013903	CLOVIS HIGH SCHOOL	fresh,jv,vasity	1,000.00
Warrant Total					\$1,000.00
633844 141001 141007	R96 01-0045-400-1315-4200-5808-0000-0 01-0045-400-1315-4200-5808-0000-0	013917	CLOVIS WEST HIGH	girls polo varsity boys polo	285.00 322.00
Warrant Total					\$607.00
633845 141060 140952	R96 01-0045-400-1315-4200-5300-0000-0 01-0045-490-1315-4200-5300-0000-0	092166	CMAC	league dues league dues	600.00 600.00
Warrant Total					\$1,200.00

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 14 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633846 141073	R96 12-9170-260-0001-1000-5800-7910-0	090330	COLOR ME MINE		270.56
			Warrant Total		\$270.56
633847 141079	R96 01-0000-260-0000-3900-5800-6610-0	923001	CREATIVE COPY		69.80
			Warrant Total		\$69.80
633848 140976	R96 01-0000-450-0000-8200-5800-0000-0	090222	Diamond Locksmiths		514.16
			Warrant Total		\$514.16
633849 141051	R96 40-0000-490-0000-8100-5800-0000-0	939870	DIVISION OF STATE ARCHITECT	MSHS rels	500.00
			Warrant Total		\$500.00
633850 140733	R96 01-0025-490-1305-1000-4300-0000-0	034805	DR ED LETOURNEAU		196.25
			Warrant Total		\$196.25
633851 141000	R96 01-0045-400-1315-4200-5808-0000-0	092173-1	El Capitan High School	varsity girls tournament	250.00
			Warrant Total		\$250.00
633852 140157 140157 140157 140157	R96 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	021299-1	EWING IRRIGATION		222.43 223.22 423.00 35.75
			Warrant Total		\$904.40
633853 141024	R96 01-0000-490-1315-4200-5808-0000-0	091675	Fowler High School	varsity girls basketball	400.00
			Warrant Total		\$400.00
633854 141029	R96 01-0045-400-1315-4200-5808-0000-0	090474	FRESNO HIGH SCHOOL	varsity boys polo	330.00
			Warrant Total		\$330.00
633855	R97 01-0000-560-0000-8200-5520-0000-0 01-0000-630-0000-8200-5520-0000-0 01-0000-650-0000-8200-5520-0000-0 01-0000-450-0000-8200-5520-0000-0 01-0000-400-0000-8200-5520-0000-0 01-0000-400-1315-8200-5520-0000-0 01-0000-420-0000-8200-5520-0000-0 01-0000-440-0000-8200-5520-0000-0 01-9316-400-0000-8200-5520-0000-0	046275-1	PG&E		130.43 4,286.71 3,644.63 1,730.82 723.28 495.75 1,868.68 41.17 4.58
			Warrant Total		\$12,926.05
633856	R97 01-0610-260-1300-1000-4100-6260-0	092184	Daza, Brandon		82.00
			Warrant Total		\$82.00

Fiscal Year: 2014
 Report Date: 08/28/2013

Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/28/2013 to 08/28/2013

Page 15 of 15

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
633857 131229	R98 01-0010-000-0000-0000-9509-0000-0	013706	CITY OF MADERA	695932	40,263.24
Warrant Total					\$40,263.24
633858 133436	R98 01-0000-000-0000-0000-9509-0000-0	091924-1	Eastbay Team Services	84899	1,552.69
Warrant Total					\$1,552.69
633859 131596	R98 01-0000-000-0000-0000-9509-0000-0	965440	BARROWS		300.00
Warrant Total					\$300.00
633860 130353 130353	R99 01-7230-000-0000-0000-9509-0000-0 01-7230-000-0000-0000-9509-0000-0	900900	N V B EQUIPMENT		2,430.92 2,476.69
Warrant Total					\$4,907.61
633861	R100 01-0000-000-0000-0000-9509-0000-0	092097	Chavez for Justice P.I.		4,839.00
Warrant Total					\$4,839.00
633862	R100 01-0000-000-0000-0000-9509-0000-0	092182	Ewing Consulting, Inc.	salary & placement survey	7,606.09
Warrant Total					\$7,606.09
District Totals					179 Warrants for \$290,217.51

Fund Totals	Amount
01 - General Fund	\$264,567.90
12 - Child Development	\$415.35
13 - Cafeteria	\$478.36
14 - Deferred Maintenance	\$22,255.90
40 - Special Reserve - Cap Outlay	\$500.00
73 - Foundation Trust-Scholarship	\$2,000.00
Total	\$290,217.51