

**MADERA UNIFIED SCHOOL DISTRICT**  
**Madera: Unified For Student Success**

<b>Board of Trustees Meeting</b> <b>AGENDA</b>
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**Regular Meeting**

**Tuesday, December 8, 2015**

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

**5:00 PM – Closed Session • 6:30 PM – Public Meeting**

**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 5:00 p.m.
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1. **5:00 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 6:30 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 city of residence.
  - A. **Pupil Personnel Matters**
    1. Student Hearings/Expulsions (Education Code 35146, 48900, 48918)
  - B. **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)
  - C. **Conference With Labor Negotiator**; District Representative: Kent Albertson; Employee Organizations: MUTA, CSEA (Government Code section 54957.6)
  - D. **Conference with Legal Counsel** – Existing Litigations: (Government Code section 54956.9(a)) Name of cases:  
Daren Miller vs. Madera USD, Case No. MCV055774  
Crystalle Martinez vs. Madera USD  
Raymond Kaitangian vs. Madera USD  
Pedro Martinez vs. Madera USD  
Jacinta Martinez vs. Madera USD  
William Gutierrez vs. Madera USD  
Anticipated Litigation; Significant exposure to litigation pursuant to Government Code section 54956.9(b): 1 case
  - E. **Adjournment of Closed Session**

<b>6:30 PM – Public Meeting Begins</b>
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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. **Nominations and Election of President of the Board of Trustees for the term of December 8, 2015 to December 13, 2016**
7. **Nominations and Election of Clerk of the Board of Trustees for the term of December 8, 2015 to December 13, 2016**
8. **Nominations and Election of Representative to the 2016 Elected and Appointed Committees:**
  - Madera County School Boards Association (MCSBA) Executive Board
  - California Association of Suburban School Districts (CALSSD)
  - Inter Agency Committee
  - Madera Center for the Arts Partnership
9. **Review and Approval of Appointment of Board Member/s to:**
  - School Site and Career Pathway Liaisons
10. **Review and Approval of the Board Advisory Committee Guidelines**
11. **Review and Appointment of Trustees to Board Advisory Committees:**
  - Budget and Finance Committee
  - Citizen's Bond Oversight Committee
  - District English Language Learner Advisory Committee (DELAC)
  - Wellness Committee
  - District Career Technical Education Committee
  - Site Selection Committee
  - Parent Advisory Committee
  - Facilities Committee
12. **Review and Approval of the 2016 Regular, Closed Session meetings and Workshops of the Board of Trustees**
13. **Student Board Representative Report**  
  
**Madera South High:** David Vargas  
**Madera High:** Rabia Qaiser
14. **Communications**
  - A. Student and Staff Recognition
    - The Madera Minute



- Recognition of MHS Football Kicker Evan Rios
- Recognition of Mike & Dana Lennemann and Aaron Pipes for their support of MUSD Athletics

- B. 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 city of residence.

## 15. Information and Reports

- A. Union Time

## 16. 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 November 17, 2015  
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2. Request Adoption of Resolution No.36-2015-16:Certify the Annual Accounting of School Facilities Developers' Fees for Fiscal Year 2015-16  
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[Resolution No.36-2015-16-Certify the Annual Developers' Fees for Fiscal Year 2015-16](#) .....30
3. Request Adoption of Resolution No.37-2015-16:October 31, 2015 Budget and Expense Transfer Reports  
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[Resolution No.37 2015-16 October 31, 2015 Budget and Expense Transfer Reports](#) .....35
4. Request Ratification of Miscellaneous Donations  
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5. 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:
  - Report(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: 602460, 701483, 2789, 14755, 8215 and 501818.

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6. Request Approval of individual agreements between Madera Unified School District and forty three (43) California Department of Education approved Supplemental Educational Services Providers to provide tutoring services to students in Madera Unified Schools who are in Program Improvement status beginning on December 9, 2015 and ending June 30, 2016.

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7. Request Approval of Madera Rehabilitation and Nursing Center Agreement for Home Health Aide and Nursing Assistant Program at Madera Adult School from January 1, 2016 to December 31, 2018.

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[Affiliation Agreement for School/Agency Home Health Aide Students](#) .....50

8. Request Approval of Consultant Services Agreement between Madera Unified School District (District) and Jairo Efrain Lozano-Lopez to provide Small Group Self-reflection Discussions to at-risk students at MUSD Alternative Schools (Ripperdan and Mountain Vista) from January 12 to June 30, 2016.

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9. Request Approval of Agreement between Madera Unified School District and California State PTA to provide School Smarts Parent Academy to MUSD parents from February 1, to June 30, 2016.

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10. Request Approval of the Recycling Club at Martin Luther King Jr. Middle School.

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[Recycling Club Application / Constitution / By Laws](#) .....73

11. Request Approval of October 31, 2015 Student Body Statement of Club Trust Accounts

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## B. Human Resources Items

1. Staffing List 12-8-15

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2. Request approval of agreement between Madera Unified School District and the Fresno County Office of Education to provide BTSA/Induction services for Special Education Teachers

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B.	Second Reading and Request Approval of Revised Board Policies and Administrative Regulations for Administrative & Support Services	
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	<a href="#"><u>BP 3270 Sale and Disposal of Books, Equipment and Supplies</u></a>	.....111
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E.	Second Reading and Request Approval for the Parents As Mentors Program Agreement - Improving the LCAP Engagement Process	
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<b>18.</b>	<b>New Business</b>	
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B.	Request Approval of 2015-16 First Interim Report	
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C.	Request Approval of Consultant Services Agreement between Madera Unified School District and Community Action Partnership of Madera County (CAPMC) to provide parent education classes to MUSD parents from February 1, to June 30, 2016	
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D.	Review and discuss Panorama Education service agreement to provide parent and student survey administration, analysis and reporting	
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E.	First Reading of Revised Board Policies, Administrative Regulations, and Exhibits for Educational Services Department	
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<b>19.</b>	<b>Superintendent's Time</b>	
<b>20.</b>	<b>Announcements</b>	
<b>21.</b>	<b>Miscellaneous</b>	
	A. Board Member Committee and Information Reports	
<b>22.</b>	<b>Advanced Planning</b>	
	<b>Next Board Workshop</b>	
	Tuesday, January 19, 2016 at 5:00 p.m.	
	<b>Next Regular Board Meeting</b>	
	Tuesday, January 26, 2016 at 6:30 p.m.	
	Madera Unified School District Boardroom – 1902 Howard Road, Madera, California 93637	
<b>23.</b>	<b>Suggested Future Agenda Items</b>	
<b>24.</b>	<b>Adjournment</b>	

**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 17<sup>TH</sup> DAY OF NOVEMBER, 2015**

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, November 17, 2015**, at 5:00 p.m.

**ROLL CALL**

Maria Velarde-Garcia, President  
Robert E. Garibay, Clerk

Ricardo Arredondo, Trustee  
Brent Fernandes, Trustee  
Al Galvez, Trustee  
Ed McIntyre, Trustee

**Absent**

Ray Seibert, Trustee

Edward C. González, Superintendent  
Victor Villar, Associate Superintendent of Educational Services  
Sandon Schwartz, Assistant Superintendent Administrative and Support Services  
Kent Albertson, Chief Human Resources Officer  
Adele Nikkel, Chief Financial Officer  
Elizabeth Runyon, Chief Academic Officer  
Todd Lile, Chief Academic Officer  
Babatunde Ilori, Director of Performance Management and Internal Communications  
Gladys A. Wilson, Senior Administrative Assistant to the Superintendent and Board of Trustees

Frank Guillen, Information System Specialist  
Karina Vasquez, Interpreter  
Joe Zamilpa, Safety Officer

Steven Alexander, Director of Technology  
Brian Chiarito, Director of Child Nutrition  
Rosalind Cox, Director of Facilities, Planning & Construction Management  
Susan Harautuneian, Director of Purchasing  
Katie White, Director, Transportation  
Marty Bitter, Director of District Athletics  
Janet Grossnicklaus, Director of Curriculum, Instruction and Assessment  
Dr. Rebecca Malmo, Director of Instructional Technology  
Sheril Sisil, Director of College and Career Readiness  
Dr. Marcheta Williams, Director of Visual and Performing Arts  
Dr. Michael Mueller, Director of Student Services

Linda Monreal, Principal, Lincoln Elementary  
Marvin Baker, Principal, Desmond Middle School  
Alan Hollman, Principal, Madera High School  
Oracio Rodriguez, Principal, Madera South High School

**MINUTE RECORD of Madera Unified School District Board of Education  
REGULAR BOARD MEETING HELD ON THE 17<sup>TH</sup> DAY OF NOVEMBER, 2015**

David Holder, MUTA President

There were approximately 70 visitors/District employees in attendance.

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

President Velarde-Garcia called the Public Session of the Board of Education to order at 5:00 p.m. President Velarde-Garcia opened the floor to public comment on any item listed on the Closed Session Agenda.

Amanda Vela, CSEA Vice President, informed the Board CSEA has appointed Lynn Cogdill as a Commissioner for a second term.

Seeing no others come forward, President Velarde-Garcia 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 Velarde-Garcia adjourned the Closed Session at 6:26 p.m. and reconvened the Regular Meeting by calling the Public Session to order at 6:32 p.m. President Velarde-Garcia asked Ms. Wilson to call the Roll of Trustees. President Velarde-Garcia welcomed the visitors and the media and asked Trustee McIntyre to lead the flag salute. President Velarde-Garcia asked Pastor Barry Benard from Westside Church to lead the invocation. President Velarde-Garcia explained the rules governing the Board meeting. The meeting was recorded on Audio File No. 16-2015/16.

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

Superintendent González announced there were no reportable actions from Closed Session.

**5. Adoption of Agenda – Motion No. -2015/16**

President Velarde-Garcia 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.

The Board Agenda was modified as follows:

The Board Meeting Minutes of October 27, 2015 had incorrectly listed Trustee Seibert as Acting Clerk. Clerk Garibay was in attendance at this meeting. Additional language was also added to section 10A – Old Business.

Item No. 9C – Field Trip – The third field trip on the list, under Name and Field Trip - # of Students, was revised to read: ***“Delgadillo/Garcia - MSHS Varsity Soccer Team to Varsity Soccer Tournament, 23-3 adults.”***

Item No. 9B1- The Staffing List was revised.

**MINUTE RECORD of Madera Unified School District Board of Education  
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Item No. 10H – Agreement with ValleyPBS on page 226 was revised. The agreement stated “*four elementary schools.*” It should read “*six elementary schools.*”

The following agenda items were removed from the Consent Agenda for a separate discussion.

Item No. 9A6

Item No. 9A13

Item No. 9A16

Item No. 9B3

**It was moved by Trustee Fernandes, seconded by Clerk Garibay, and carried by majority to adopt the Agenda with the modifications mentioned above.**

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia

Noes: None

Absent: Trustee Seibert

Abstained: None

**6. Student Board Representative Report**

Rabia Qaiser, Student Board Representative for Madera High School and David Vargas, Student Board Representative for Madera South High, each presented highlights of activities at their respective school sites.

**7. Communications**

**A. Student and Staff Recognition**

- Acknowledgement of students that provided entertainment before the Board meeting - Mrs. Howery's 3rd grade music class at Lincoln Elementary School performed with Orff Instruments.

Superintendent González thanked the students and Mrs. Howery for providing music entertainment before the Board meeting.

- The Madera Minute  
A one-minute video which highlighted the latest students and staff activities in our district was presented to the Board.
- JBT Check Presentation – Pat Gordon, JBT Food Tech  
George Gomez, representative of JBT Food Tech presented Madera Unified School District a check in the amount of \$10,000. The proceeds of this money came from their annual Golf Tournament. Monies fundraised have been assigned to classroom teachers Mini Grants and students scholarships.

- B. 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



## **MINUTE RECORD of Madera Unified School District Board of Education REGULAR BOARD MEETING HELD ON THE 17<sup>TH</sup> DAY OF NOVEMBER, 2015**

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 city of residence.

Seeing no one come forward, President Velarde-Garcia closed public comment.

### **8. Information and Reports**

#### **A. Educational Services**

- **Williams Report**

Dianna Marsh, Director of Regional Leadership Services, Madera County Office of Education presented the 2015 Annual Report: Williams Site Visitations. The report included the findings at our school sites after their visitations.

Site visitations require verification of sufficiency of textbooks and instructional materials; the adequacy, health and safety of school facilities; appropriate posting of the uniform complaint procedures [UCP]; review of School Accountability Report Cards [SARC]; and information relative to teacher credentialing, vacancies, and assignments.

#### **B. Support Services**

- **Naming of Schools**

Sandon Schwartz, Assistant Superintendent of Administrative and Support Services and Rosalind Cox, Director of Facilities Planning and Construction Management gave a presentation titled "Naming of New School Facilities."

The presentation included the process and timeline for naming a new school, a proposed flyer, and review of Board Policy 7310.

Trustees provided feedback on the proposed process and timeline. Trustees asked that publications on the newspaper be spread out over a longer period of time. Trustees requested that the timeline for the public to submit their choice be extended from the one presented tonight.

Staff will bring this item back with a revised timeline.

#### **C. Union Time**

David Holder, MUTA President addressed the Board on the following items:

- Requested MUSD hold a Veterans Day celebration in 2016 to honor veterans in the school district and the community.
- Informed about a video put by Dixieland staff which highlighted activities at this school site.
- Attended the AMAE conference earlier in the month. Mr. Holder reported it was a great event.
- Requested confirmation of attendance to the CA-LMI convening in December.



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- Thanked Trustees for visiting schools.  
Danny Grimaldo, teacher, addressed student issues in the classrooms.

**9. Approval of Consent Agenda – Motion No. -2015/16**

Document Numbers -2015/16 through -2015/16  
Resolutions No. 33-2015/16 and No. 35-2015/16  
Staffing Changes, Exhibit B  
Field Trips, Exhibit C

President Velarde-Garcia opened the floor for public comment. Seeing no one come forward President Velarde-Garcia closed public comments and brought the item to the Board for questions and comments.

**It was moved by Clerk Garibay, seconded by Trustee McIntyre, and carried by majority to approve the Consent Agenda.**

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia  
Noes: None  
Absent: Trustee Seibert  
Abstained: None

**9A. Routine Business Transactions, Annual Renewal of Programs, Bids, Agreements, Notices of Public Hearings, and Proclamations:**

1. Approval of Regular Board Meeting Minutes of October 27, 2015
2. Adoption of Resolution No. 33-2015-16: September 30, 2015 Budget and Expense Transfer Reports

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia  
Noes: None  
Absent: Trustee Seibert  
Abstained: None

**RESOLUTION NO. 33-2015/16**

3. Adoption of Resolution No. 35-2015/16 Regarding Authorized Signatures on Designated Madera Unified School District Accounts/Documents

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia  
Noes: None  
Absent: Trustee Seibert  
Abstained: None

**RESOLUTION NO. 35-2015/16**

4. Approval of the 2015-16 Parent and Booster Club's Request for Recognition  
**DOCUMENT NO. -2015/16**

**MINUTE RECORD of Madera Unified School District Board of Education  
REGULAR BOARD MEETING HELD ON THE 17<sup>TH</sup> DAY OF NOVEMBER, 2015**

5. Ratification of Miscellaneous Donations

DOCUMENT NO. -2015/16

6. Approval of Amendment to Lease Agreement between Madera Unified School District and East Denair, LLC c/u The Matthew A. Bruno and Barbara Bruno Family Trust to lease additional meeting room space

Trustee Fernandes requested more information on the utilization of the facility.

Assistant Superintendent of Administrative and Support Services addressed questions from the Board on the usage of this facility. Dr. Malmo, Director of Instructional Technology informed the Board this facility will be used for technology training of the district staff but will be available for other meeting uses.

President Velarde-Garcia opened the item for public comment. Seeing no one come forward, President Velarde-Garcia closed public comment and brought the item back to the Board for questions and comments.

**It was moved by Trustee Galvez, seconded by Clerk Garibay, and carried by majority to approve the Amendment to Lease Agreement between Madera Unified School District and East Denair, LLC c/u The Matthew A. Bruno and Barbara Bruno Family Trust to lease additional meeting room space.**

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia

Noes: None

Absent: Trustee Seibert

Abstained: None

MOTION NO. 2015/16  
DOCUMENT NO. -2015/16

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:

- Report(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: 12241, 1013356, 401452, 2621, 3207, 1013320, 3427, 602569, 504031, 11372, 303861, 501961, 401140 and 503866.

CONFIDENTIAL DOCUMENT NO. -2015/16

**MINUTE RECORD of Madera Unified School District Board of Education  
REGULAR BOARD MEETING HELD ON THE 17<sup>TH</sup> DAY OF NOVEMBER, 2015**

8. Approval for submittal of 2016-17 Continued Funding application to Early Education and Support Division, California Department of Education  
**DOCUMENT NO. -2015/16**
9. Approval of Agreement between Madera Unified School District and Community Action Partnership of Madera County/Victim Services Department to provide assistance for crime victims effective November 18, 2015 through June 30, 2017  
**DOCUMENT NO. -2015/16**
10. Approval of Consultant Services Agreement between Madera Unified School District, Madera High School and The leadership and Learning Center, Houghton Mifflin Harcourt to provide Professional Development for staff development from November 18, 2015 to June 30, 2016.  
**DOCUMENT NO. -2015/16**
11. Approval of Madera Unified School District Work Experience Education Plan  
**DOCUMENT NO. -2015/16**
12. Approval of the California Career Technical Education Incentive Grant Application (CTEIG)  
**DOCUMENT NO. -2015/16**
13. Ratification to apply for the Greenfields Outdoor Fitness Grant program focused on providing equipment for equity reasons at the alternative education site, Ripperdan Community Day School and both high schools, Madera High School and Madera South High School effective 2015-16 school year.

Trustee Arredondo requested clarification on the grant.

Director of Athletics, Marty Bitter addressed questions from the Board and gave an overview of the grant and the plans for the PE equipment implementation at the high schools.

President Velarde-Garcia opened the item for public comment. Seeing no one come forward, President Velarde-Garcia closed public comment and brought the item back to the Board for questions and comments.

**It was moved by Trustee Arredondo, seconded by Trustee Fernandes, and carried by majority to approve the ratification to apply for the Greenfields Outdoor Fitness Grant program focused on providing equipment for equity reasons at the alternative education site, Ripperdan Community Day School and both high schools, Madera High School and Madera South High School effective 2015-16 school year.**

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia

Noes: None

Absent: Trustee Seibert

Abstained: None

**MOTION NO. 2015/16**

**7**

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**DOCUMENT NO. -2015/16**

14. Approval of October 2015 Payroll Payment Order

**DOCUMENT NO. -2015/16**

15. Approval of September 30, 2015 Financial Report

**DOCUMENT NO. -2015/16**

16. Approval of August 31, 2015 Student Body Statement of Club Trust Accounts

Clerk Garibay requested clarification on the non deposited funds at Madera High School and Madera South High School.

Chief Financial Officer, Adele Nikkel answered questions regarding the non deposited monies.

President Velarde-Garcia opened the item for public comment. Seeing no one come forward, President Velarde-Garcia closed public comment and brought the item back to the Board for questions and comments.

**It was moved by Clerk Garibay, seconded by Trustee McIntyre, and carried by majority to approve the August 31, 2015 Student Body Statement of Club Trust Accounts.**

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia  
Noes: None  
Absent: Trustee Seibert  
Abstained: None

**MOTION NO. 2015/16  
DOCUMENT NO. -2015/16**

17. Approval of September 30, 2015 Student Body Statement of Club Trust Accounts

**DOCUMENT NO. -2015/16**

**9B. Human Resources Items**

1. Staffing List 11-17-15

**DOCUMENT NO. -2015/16**

2. Approval of Agreement between Nation and Badilla Investigations and the Madera Unified School District

**DOCUMENT NO. -2015/16**

3. Approval of revised Job Description for the position of Database Administrator

Trustee Galvez asked staff whether there were changes to the draft version of the job description included in the agenda packet.

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Chief Human Resources Officer answered questions from the Board and informed there were no changes made to the version submitted to Personnel Commission.

President Velarde-Garcia opened the item for public comment. Seeing no one come forward, President Velarde-Garcia closed public comment and brought the item back to the Board for questions and comments.

**It was moved by Trustee Galvez, seconded by Trustee McIntyre, and carried by majority to approve the revised Job Description for the position of Database Administrator.**

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia  
Noes: None  
Absent: Trustee Seibert  
Abstained: None

**MOTION NO. 2015/16  
DOCUMENT NO. -2015/16**

**9C. Field Trip/Employee Conference Requests**

1. Field Trips 11/17/15

**DOCUMENT NO. -2015/16**

**10. New Business**

A. First Reading of Revised Board Policy 0200 - Goals For The School District

Superintendent González presented the item to the Board.

B. First Reading of Revised Administrative Regulation 0460– Local Control and Accountability Plan, and Board Policy 0500 – Accountability

Superintendent González presented this item to the Board

C. First Reading of Revised Board Policies and Administrative Regulations for Administrative & Support Services

Trustee Galvez asked staff to provide clarification on AR 3512 and AR 3311.

Director of Purchasing, Susan Harautuneian and Interim Director of Categoricals, Marisa DiMauro answered questions from the Board.

D. First Reading of Revised Board Policy for Fiscal Services

Adele Nikkel, Chief Financial Officer presented the item to the Board.

Trustee McIntyre asked the Board review district policies together to gain transparency. Trustee McIntyre asked the Board establish a Board committee, with

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input from district administration, to review policies listed under 10A, 10B, and 10D to align with the district LCAP goals.

- E. First Reading of revised Board Policy and Administrative Regulations – Human Resources

Superintendent González presented the item to the Board

- F. Discussion of Governing Board Self-Evaluation Pursuant to Board Bylaw 9400

Trustee McIntyre addressed importance of evaluation process for the Board. Trustee McIntyre requested this evaluation is done annually.

Trustee Arredondo advocated for at least two Board Workshops to understand the roles and responsibilities of the Board and a review of the current bylaw to address the Board concerns.

President Velarde-Garcia recommended a quarterly training for Board members. President Velarde-Garcia recommended the Board invite Allan Rasmussen, independent consultant with Atkinson, Loya, Ruud and Romo law firm who provides assistance in Board/Superintendent relations.

Trustees discussed possible dates and consultants for these Workshops.

Superintendent González suggested the Board invite Mr. Rasmussen to the next Board meeting to provide more information and start services in January, 2016.

- G. Review and discuss Parents As Mentors Program Agreement– Improving the LCAP Engagement Process

Babatunde Ilori, Director of Performance Management and Internal Communications presented the item to the Board.

Marcy Lopez and Ms. Chavez, representatives from the Madera County Coalition for Justice (MCCJ) addressed the Board on behalf of the partnership of MCCJ with MUSD and provided information on the Parents as Mentors Program.

This item will be presented to the Board for approval at a future meeting.

- H. Approval of Agreement between Madera Unified School District and ValleyPBS to provide parent education classes to MUSD parents from February 1, to June 30, 2016.

David Hernandez, Director of Parent Resource Centers presented the item to the Board. The Ready to Learn Parent Education program will be implemented at six elementary schools.

President Velarde-Garcia opened the item for public comment. Seeing no one come forward, President Velarde-Garcia closed public comment and brought the item back to the Board for questions and comments.

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**It was moved by Trustee Galvez, seconded by Clerk Garibay, and carried by majority to approve the Agreement between Madera Unified School District and ValleyPBS to provide parent education classes to MUSD parents from February 1, to June 30, 2016.**

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia  
Noes: None  
Absent: Trustee Seibert  
Abstained: None

**MOTION NO. -2015/16  
DOCUMENT NO. -2015/16**

**I. Approval to purchase replacement vehicles for Maintenance and Operation and Security Vehicles utilizing CMAS Contracts**

Sandon Schwartz, Assistant Superintendent of Administrative and Support Services presented the item to the Board.

Superintendent González recommended approval.

President Velarde-Garcia opened the item for public comment. Seeing no one come forward, President Velarde-Garcia closed public comment and brought the item back to the Board for questions and comments.

**It was moved by Trustee Arredondo, seconded by Trustee Fernandes, and carried by majority to approve to purchase replacement vehicles for Maintenance and Operation and Security Vehicles utilizing CMAS Contracts**

Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, Clerk Garibay, and President Velarde-Garcia  
Noes: None  
Absent: Trustee Seibert  
Abstained: None

**MOTION NO. -2015/16  
DOCUMENT NO. -2015/16**

**10J. Approval of Commercial Warrant Listing  
Exhibit A, Motion No. -2015/16, Document No. -2015/16**

Clerk Garibay requested to be recused from voting on this item.

President Velarde-Garcia opened the item for public comment. Seeing no one come forward, President Velarde-Garcia closed public comment and brought the item back to the Board for questions and comments.

**It was moved by Trustee Fernandes, seconded by Trustee McIntyre, and carried by majority to approve the Commercial Warrant Listing.**

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Ayes: Trustees Arredondo, Fernandes, Galvez, McIntyre, and President Velarde-Garcia  
Noes: None  
Absent: Trustee Seibert  
Abstained: None  
Recused: Clerk Garibay

**12. Superintendent's Time**

**Alternative Education**

Superintendent González addressed Alternative Education and the proposed configuration of Adult Education, Independent Study Program and Continuation High School. Superintendent González indicated staff is looking at the current configuration of Alternative Education programs and the possible relocation of Adult Education to a different facility to free up classrooms at Furman High School facility. Superintendent González informed staff is looking into a possible inclusion of a third CalSAFE program to serve students at MSHS.

President Velarde-Garcia asked to be included in future conversations.

This item will be presented to the Board at the January, 2016 Board meeting.

**13. Announcements**

Superintendent González made the following announcements:

School Site visitations to the following school sites:

MLK on Thursday, November 19 at 8:30 a.m.

Ezequiel Tafoya Alvarado Academy on Friday, November 20 at 8:30 a.m.

Nishimoto on Friday, November 20 at 10:30 a.m.

Furman High School/Adult Ed on Tuesday, December 1<sup>st</sup> at 9:00 a.m.

The Board was invited to join Superintendent González on these visitations.

Attendance to the Google Leadership Academy on Wednesday, November 18<sup>th</sup> in Mountain View.

Schools closed the week of Monday November 23<sup>rd</sup>. Students and school staff will return on Monday, November 30.

Attendance to the annual CSBA Education Conference in San Diego from December 3-5.

Citizens Bond Oversight Committee meeting to take place on Thursday, December 10 at 6:00 p.m. in the MUSD Boardroom.

Superintendent González informed the Board that the Madera County building has a new mosaic in their main lobby that was put together by our Madera High School class. Superintendent González invited Board members to stop by to see his great work.



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**14. Miscellaneous**

**A. Board Member Committee and Information Reports**

Trustee Arredondo informed he attended the district CTE committee meeting held earlier this month. Trustee Arredondo saw the consensus of the attendees is that this program is moving in the right direction.

Trustee McIntyre informed he attended the DELAC meeting on November 12 and observed good leadership at the meeting.

President Velarde-Garcia informed she attended the AMAE Conference and workshops last weekend. President Velarde-Garcia informed she attended the athletic fundraising event which was a very successful event.

Superintendent González informed the Board that MHS and MHS will be competing on Thursday, November 19 at Woodward Park for the Central Section Cross Country Championship.

**15. Advanced Planning**

President Velarde-Garcia made the following announcements:

**Next Regular Board Meeting**

**Tuesday, December 8, 2015 at 6:30 p.m.**

**Madera Unified School District Boardroom – 1902 Howard Road, Madera, CA 93637**

**16. Suggested Future Agenda Items**

Trustee McIntyre would like to have Board working groups to review items 10A, 10B and 10D with district leadership.

Trustee Arredondo requested a Board Workshop to review the roles and responsibilities of the Board and reflection in January, 2016.

**17. Adjournment – Motion No. -2015/16**

President Velarde-Garcia adjourned the Public Session at 9:57 p.m.



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

Dated: November 17, 2015

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**MINUTES OF NOVEMBER 17, 2015**  
**MOTION NO. -2015/16 and MOTION NO. -2015/16**  
**DOCUMENTS NO. -2015/16 through No. -2015/16**  
**RESOLUTIONS NO. 33-2015/16 and 35-2015/16**  
**and DOCUMENT NO. -2015/16**

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

## **EXHIBIT A – NEW BUSINESS** **APPROVAL OF WARRANTS – MOTION NO. -2015/16** **DOCUMENT NO. -2015/16**

BUSINESS TRANSACTIONS		
APPROVAL OF COMMERCIAL WARRANTS		
BOARD DATE: November 17, 2015		
Warrants 10/14/15 through 10/28/15		
<b>FUND</b>	<b>AMOUNT</b>	
01 GENERAL FUND	\$4,347,655.07	
11 ADULT EDUCATION	\$4,053.49	
12 CHILD DEVELOPMENT	\$18,503.52	
13 CAFETERIA	\$411,590.24	
14 DEFERRED MAINTENANCE	\$63,313.26	
15 PUPIL TRANS EQUIP	\$0.00	
17 STONE SCHLRSHIP TRUST	\$0.00	
21 BUILDING FUND-BOND PROCEEDS 2003	\$0.00	
25 DEVELOPERS' FEES	\$0.00	
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	\$28,188.00	
40 SPECIAL RESERVE	\$50,597.57	
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	\$0.00	
67 INSURANCE RESERVE	\$0.00	
73 MUSD TRUST FUND	\$0.00	
74 ATHLETIC FUND	\$0.00	
<b>TOTAL ALL FUNDS</b>	<b>\$4,923,901.15</b>	
	<b>PAYROLL</b>	
<b>10/14/15, 10/30/15 PAYROLL</b>	<b>(INCL'S PD BENEFITS)</b>	
01 GENERAL	\$13,916,466.81	
11 ADULT EDUCATION	\$80,174.59	
12 CHILD DEVELOPMENT	\$155,261.50	
13 CAFETERIA	\$411,654.50	
25 DEVELOPER FEES		
35 SCHOOL FACILITIES FUND		
74 ATHLETIC FUND	\$0.00	
<b>PAYROLL TOTAL ALL FUNDS</b>	<b>\$14,563,557.40</b>	
<b>BY: Carolyn Avila, Accounts Payable</b>		
<b>10/29/2015</b>		
<b>BY: Grisel Galicia, Business Admin Assistant</b>		
<b>10/29/2015</b>		

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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. -2015/16  
DOCUMENT NO. -2015/16**

<b><u>CERTIFICATED LEAVE OF ABSENCE</u></b>				
<b>NAME</b>	<b>ASSIGNMENT</b>	<b>SITE</b>	<b>EFFECTIVE DATES</b>	<b>JUSTIFICATION</b>
1. Melissa Bozzo	Teacher	MHS	10/28/15-12/18/15	Personal Leave
2. Amanda Wade	TSA-PLSS	Alpha	11/19/15 & 1/14,15,18/16	Class II Professional Leave
3. Sandra Kelly	Teacher	MSHS	01/15/16	Class II Professional Leave
4. Danny Grimaldo	Teacher	Sierra Vista	01/15/16	Class II Professional Leave
5. Sarah Colomer	Teacher	Madison	01/15/16	Class II Professional Leave
6. Cecelia Foley	Teacher	Adams	01/15/16	Class II Professional Leave
<b><u>CERTIFICATED SEPARATIONS</u></b>				
<b>NAME</b>	<b>ASSIGNMENT</b>	<b>SITE</b>	<b>EFFECTIVE DATES</b>	<b>JUSTIFICATION</b>
1. Russell Trainer	Teacher	Desmond	10/31/2015	Resignation (2 <sup>nd</sup> Revision)
<b><u>CERTIFICATED EMPLOYMENT</u></b>				
1. Christopher Carrillo	Elementary Counselor	Berenda	2015/2016	New Position

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**EXHIBIT B – CLASSIFIED HUMAN RESOURCES ITEMS  
MOTION NO. -2015/16  
DOCUMENT NO. -2015/16**

**CLASSIFIED SEPARATIONS**

NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	JUSTIFICATION
1. Evayon Henson	Para-Special Needs Preschool	Madison	11/13/2015	Resignation
2. Marsha Momary	CN Cashier	Child Nutrition	11/19/15	Retirement (23 years)
3. Lydia Gilleran	Bus Driver	Bus Driver	12/01/15	Resignation

**CLASSIFIED NEW POSITIONS**

NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	HOURS	JUSTIFICATION
1. Para-Phys. Impaired		MSHS	2015/2016	7.0	New Position
2. Para-Special Needs		Alpha	2015/2016	8.0	New Position
3. Para-Special Needs		Sherman Thomas	2015/2016	3.0	New Position
4. Para-Phys. Impaired		Monroe	2015/2016	7.0	New Position
5. Para-Special Needs		MSHS(BEST9/10)	2015/2016	7.0	New Position
6. Para-Special Needs		MSHS(BEST11/12)	2015/2016	7.0	New Position
7. Para-Special Needs		Sierra Vista	2015/2016	6.0	New Position
8. Para-Phys. Impaired		Chavez	2015/2016	6.0	New Position

**CLASSIFIED EMPLOYMENT**

NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	HOURS	JUSTIFICATION
1. Marisol Aguayo	Para-Special Needs	Pershing	2015/2016	3.5	Replacement
2. Erika Ochoa	Buyer	Purchasing	2015/2016	8.0	Replacement
3. Elizabeth Rojas-Santiago	Para-Special Needs	Nishimoto	2015/2016	3.5	Replacement
4. Steven Guglielmana	Paraprofessional Aide	La Vina	2015/2016	3.5	New Position
5. Veronica Garcia	Secretary-Attendance	La Vina	2015/2016	6.0	Replacement
6. Imelda Pulido	Secretary-Attendance	Monroe	2015/2016	8.0	Replacement
7. Michelle Angulo	Para-Special Needs	Pershing	2015/2016	3.5	Replacement
8. Noradeli Mendoza	Paraprofessional Aide	Washington	2015/2016	3.5	New Position
9. Brittney Fortney	Paraprofessional Aide	Chavez	2015/2016	3.5	New Position
10. Mick Cha	Bus Driver	Transportation	2015/2016	4.0	New Position
11. Marlena Carranza	Para-Phys. Impaired	Lincoln	2015/2016	6.0	Replacement
12. Ericka Patino-Saldana	Classroom Aide-PS	Preschool	2015/2016	3.0	Replacement
13. Josephine Reyes	Paraprofessional Aide	Monroe	2015/2016	3.5	New Position
14. Marissa Huenergardt	Paraprofessional Aide	Lincoln	2015/2016	3.5	New Position
15. Emma Guzman Sanchez	Family Liaison	Mt. Vista HS	2015/2016	3.5	New Position
16. Esperanza Cuevas	Admin Assistant – Site	MLK	2015/2016	8.0	Replacement
17. Amorette Mata	Para-Special Needs-PS	Preschool-Madison	2015/2016	3.5	Replacement
18. Jose Gomez	Custodian	M&O	2015/2016	8.0	Replacement
19. Ben Cruz	Para-Special Needs	Thomas Jefferson	2015/2016	3.5	Replacement
20. Ana Rosales	Para-Special Needs-PS	Preschool-Madison	2015/2016	6.0	Replacement
21. Ysenia Sanchez	Paraprofessional Aide	Monroe	2015/2016	3.5	New Position

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**EXHIBIT B – CLASSIFIED HUMAN RESOURCES ITEMS – COACHES  
MOTION NO. -2015/16  
DOCUMENT NO. -2015/16**

Last Name	First Name	School	Sport	Season
Engelhaupt	Erica	Desmond	Cheer	Various
Hawkins	Mike	MHS	Boys Basketball	Winter
Davis	Marshall	MHS	Boys Basketball	Winter
Gonzalez	Ishmail	MHS	Boys Basketball	Winter
Lozano	David	MHS	Boys Basketball	Winter
Brooks	Jaysun	MHS	Boys Basketball	Winter
Jenkins	Robert	MHS	Boys Basketball	Winter
Lee	Wes	MHS	Boys Basketball	Winter
Espinoza	Mike	MHS	Boys Basketball	Winter
Smith	Jason	MHS	Girls Basketball	Winter
Alexander	Jason	MHS	Girls Basketball	Winter
Murphy	Eddie	MHS	Girls Basketball	Winter
Harshaw	Craig	MHS	Girls Basketball	Winter
Lewis	Chamelle	MHS	Girls Basketball	Winter
Englehaupt	Erika	MHS	Girls Basketball	Winter
Landeros	Nick	MHS	Boys Soccer	Winter
Reinhart	Tyler	MHS	Boys Soccer	Winter
Ultreras	Artemio	MHS	Boys Soccer	Winter
Hernandez	Sergio	MHS	Boys Soccer	Winter
Saldanas	Ricardo	MHS	Boys Soccer	Winter
Hill	Cameron	MHS	Girls Soccer	Winter
Moreno	Cynthia	MHS	Girls Soccer	Winter
Gillis	Samantha	MHS	Girls Soccer	Winter
Alvarez	German	MHS	Girls Soccer	Winter
Romine	Joe	MHS	Wrestling	Winter
Philp	Eric	MHS	Wrestling	Winter
Sally	Will	MHS	Wrestling	Winter
Gutierrez	Louie (Luis)	MHS	Wrestling	Winter
Valladares	Juan	MHS	Wrestling	Winter
Navarro	Jimmy (Javier)	MHS	Wrestling	Winter
Lozano	David	T. Jefferson	Boys Basketball	Winter
Villar	Joseph	T. Jefferson	Boys Basketball	Winter
Chacon	Eduardo	T. Jefferson	Boys Basketball	Winter
Naiona	Darcy	T. Jefferson	Girls Basketball	Winter
Fernandez	Bria	T. Jefferson	Girls Basketball	Winter
Naiona	Sarah	T. Jefferson	Girls Basketball	Winter
Dyer	Hammer	T. Jefferson	Girls Soccer	Winter
Escobar	Maynord	T. Jefferson	Girls Soccer	Winter

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Magos	Joaquin	T. Jefferson	Boys Soccer	Winter
Perez	Jose	T. Jefferson	Boys Soccer	Winter
Philp	Ryan	T. Jefferson	Wrestling	Winter
Alvarez	Ricardo Andres	T. Jefferson	Wrestling	Winter
Rodriguez	Tolefo	T. Jefferson	Wrestling	Winter
Navarro	Jose	T. Jefferson	Wrestling	Winter
Spragins	Coleen	T. Jefferson	Gymnastics	Winter
Petrucchi	Mica	T. Jefferson	Cheer	Various
Barraza	Jose	MSHS	Boys Soccer	Winter
Armiento	Cristino	MSHS	Boys Soccer	Winter
Maza	Zach	MSHS	Boys Soccer	Winter

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**EXHIBIT C – FIELD TRIPS  
MOTION NO. -2015/16  
DOCUMENT NO. -2015/16**

Date	School	Name	Field Trip - # of Students	Location	Cost	Funding	Vehicle Type
11/21/15 to 11/23/15	MHS	Smith	MHS Girls Basketball Team to Shaver Lake Team Retreat 12 students - 1 adult	Shaver Lake, CA	\$300 Transportation  \$400 Lodging	MHS Boosters  MHS Boosters	Vans
12/1/15 to 12/6/15	MSHS	Quintana	MSHS Cross Country to Nike Team Nationals 7 students -1 Adult	Portland, OR	None	Nike covering all cost	Airplane
12/3/15 to 12/5/15	MSHS	Delgadillo/ Garcia	MSHS Varsity Soccer Team to Varsity Soccer Tournament 23 - 3 adults	Atascadero, CA	\$500 Transportation  \$1700 Lodging	MSHS Athletics  MSHS Boosters	Vans
12/4/15 to 12/5/15	MSHS	Quintana	MSHS Cross Country to Footlocker West Regional 14 students - 5 Adult	Walnut, CA	\$300 Transportation  \$700 Lodging	MSHS Athletics  MSHS Boosters	Vans
12/9/15 to 12/12/15	MSHS	Quintana	MSHS Cross Country to Footlocker Nationals 14 - 4 adults	San Diego, CA	None	Footlocker covering all cost	Vans
1/21/16 to 1/23/16	MSHS	Gonzalez	MSHS Wrestling Team to California Invitational Tournament 14 students - 5 adults	Morro Bay, CA	\$340 Transportation  \$1185 Lodging	MSHS Athletics  MSHS Boosters	Vans
2/26/16 to 2/27/16	MSHS	Gonzalez	MSHS Wrestling Team to Grand Masters Championship 8 students - 5 adults	Lemoore, CA	\$300 Transportation  \$300 Lodging	MSHS Athletics  MSHS Boosters	Vans
3/3/16 to 3/5/16	MSHS	Gonzalez	MSHS Wrestling Team to California H.S. State Championship 14 students - 5 adults	Bakersfield, CA	\$500 Transportation  \$7500 Lodging	MSHS Athletics  MSHS Boosters	Vans



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request Adoption of Resolution No. 36-2015/16: Certify the Annual Accounting of School Facilities Developers' Fees for Fiscal Year 2014-15

**Responsible Staff:** Adele Nikkel, Chief Financial Officer

**Agenda Placement:** Consent

**Background/ rationale:**

Government Code Section 66001 (d) and 66006 (b) requires that the District provide an annual accounting report of income and expenditures of Fund 25 – Developer Fees.

**Financial impact:**

None

**Superintendent's recommendation:**

Superintendent recommends adoption of this resolution.

**Supporting documents attached:**

- Resolution No. 36-2015/16: Annual Accounting for Developer Fees for Fiscal Year 2014-15 according to Government Code Section 66001(d) and 66006 (b).
- Exhibit "A" Accounting for School Facilities Fees/Developer Fees Fiscal Year 2014-15



**MADERA UNIFIED SCHOOL DISTRICT**  
**RESOLUTION NO. 36-2015/16**

A Resolution to Certify the Annual Accounting for Developer Fees for fiscal year 2014-15 according to Government Code Sections 66001(d) and 66006(b).

**WHEREAS, the Madera Unified School District has chosen to levy school facility fees as adopted by various resolutions, referred to herein as the "School Facilities Fee Resolution" and incorporated by reference into this Resolution, and**

WHEREAS, the facility fee resolutions were adopted under the authority of Education Code Section 17620 and the facility fees collected have been deposited in Fund 25, Capital Facilities/Developer Fees; and

WHEREAS, the facility fee resolutions were adopted under the authority of Education Code Section 17620 and the facility fees collected have been deposited in Fund 25, Capital Facilities/Developer Fees; and

WHEREAS, Government Code Sections 66001(d) and 66006(b) require the District to make an annual accounting of the facility fees collected and expended and to make additional findings every five years if there are any funds remaining in Fund 25 at the end of the prior fiscal year; and

WHEREAS, Government Code Section 66001(d) and 66006(b) further require: that the annual accounting of facility fees and Fund 25 be made available to the public no later than November 20, 2015; that this information be reviewed by the School Board at its next regularly scheduled board meeting held no earlier than 15 days after the annual accounting information has been made available to the public; and, that notice of the time and place of the meeting and the address at which the information may be reviewed (1902 Howard Road, Madera 93637-5167) be mailed at least 15 days prior to the meeting to anyone who has requested it; and

WHEREAS, the Superintendent has informed the Board: 1) that a draft copy of this Resolution, along with Exhibit A which is incorporated by reference into this Resolution, was made available to the public on November 20, 2015; and, 2) that notice of the time and place of this meeting, as well as the address at which the information may be reviewed, was mailed at least 15 days prior to this meeting to anyone who has requested it; and, 3) that there is no new information that would adversely affect the validity of any of the findings made by the this Board in its School Facilities Fee Resolution:

NOW, THEREFORE, BE IT RESOLVED that the Governing Board makes the following findings and takes the stated actions regarding the Fund 25 as required by and in accordance with Government Code Sections 66601(d) and 66006(b).

Based on all findings of evidence contained in, referred to, or incorporated into this Resolution, including any evidence presented to the Board at this meeting, the Board finds each of the following with respect to Fund 25 for the 2014-15 Fiscal Year:

- 1) The information identified above is correct and complies with Government Code Section 66006(b)(2);
- 2) Consistent with Government Code Section 66006(b)(2) the Board has reviewed the annual accounting for Fund 25, as provided in Exhibit A, and determined that the accounting complies with the requirements set forth in Government Code Section 66006(b)(1);
- 3) As required by Government Code Section 66001(d)(1), and for that portion of Fund 25 remaining unexpended at the end of the 2014-15 Fiscal Year:
  - a) the purpose of the fees is to provide portable buildings to reduce crowding as a result of development.
  - b) the findings and evidence as referenced demonstrate a reasonable relationship between the fees and the purpose for which it is charged
  - c) all of the sources and amounts of funding anticipated are to complete financing and there are no incomplete improvements.
- 4) Because all the findings required have been made, the fees that were levied, the District is not required to refund any fees, or portion thereof, as provided in Government Code Section 66001(e).

The Board directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to implement this Resolution.

The foregoing Resolution was adopted this 8th day of December, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

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PRESIDENT, Board of Trustees  
Madera Unified School District

State of California   )  
  ) ss.  
County of Madera    )

I, \_\_\_\_\_, Clerk of the Governing Board of the Madera Unified School District of Madera County, California, do hereby certify that the foregoing is a true and correct statement of the action taken by the Board on December 8, 2015

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**CLERK, Board of Trustees**  
Madera Unified School District

"EXHIBIT "A"  
Madera Unified School District  
Accounting for School Facilities Fees/Developers' Fees  
Fiscal Year 2014-15

Government Code Section 66006(b) Reporting for each separate Fund Established pursuant to this Government Code Section:

Each of the Capitalized Letters A-H Below, correspond to the specific letter and portion of this Government Code Section.

A) The fees collected in Fund 25 are the Statutory Developers' Fees (Level II Fees).

B) The amount of the fee:	09/11/13	Residential \$5.88 per square foot	
	01/15/14	Residential \$3.88 per square foot	
	11/10/14	Residential \$3.88 per square foot	
	11/10/14	2) Commercial \$0.51 per square foot	(Remains the same)

C-1) The July 1, 2014 Beginning Balance of the Fund:	\$4,900,793.66
--	----------------

C-2) The June 30, 2015 Ending Balance of the Fund:	\$5,651,766.34
--	----------------

D) REVENUE:

Amount of fees collected	\$1,365,267.21
Interest Earned	\$39,308.50
Fair Market Value Adjustment	\$0.00

TOTAL REVENUE	<u><u>\$1,404,575.71</u></u>
---------------	------------------------------

E) EXPENDITURES:

1) Purchase of Relocatable Classrooms & Site Preparation	\$0.00
2) Transfer to Debt Service for 2004 Certificate of Participation	\$549,146.00
3) School Facility Consultants - Developer Fees	\$0.00
4) Appraisals, Architect, Engineer, DSA Fees, Testing, Inspection Fees	\$68,210.00
5) Other Indirect & Support Services	\$36,247.03

TOTAL EXPENDITURES	<u><u>\$653,603.03</u></u>
--------------------	----------------------------

F) Developers fees will continue to be used for payment toward the Districts COP  
Payments in 2015-16 are \$282,000 and will continue annually through 2020

G) There are no Interfund loans proposed to be made to and/or from Fund 25, Developer's Fees.

H) There are no known refunds made pursuant to Government Code Section 66001(e) or any allocations pursuant to Government Code Section 66001(f).

The District plans to use the \$5,651,766.34 for the construction of new schools and future purchases or leases of relocatable classrooms as needed.

"EXHIBIT "A"  
Madera Unified School District  
Accounting for School Facilities Fees/Developers' Fees  
Fiscal Year 2014-15

\$0.00

2000-3000's	4000's	5000's	6000's	7000's	
	-	-			-
				549,146.00	549,146.00
		-			-
		50.00	68,160.00		68,210.00
-		-		36,247.03	36,247.03
					-
-	-	50.00	68,160.00	585,393.03	<u>653,603.03</u>
					-



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Adoption of Resolution No. 37-2015/2016: October 31, 2015  
Budget and Expense Transfer Reports

**Responsible Staff:** Adele Nikkel, Chief Financial Officer

**Agenda Placement:** Consent

#### **Background/ rationale:**

During the month it became necessary to make budget and expense transfers in the normal operation of the District. The Budget and Expense Transfer reports aid the Board in making the necessary financial decisions to meet the goals of the District.

The budgetary transfers include updated information received regarding income and expense projections. All budgetary transfers are within budgeted amounts and fall within the parameters established by the Board.

Expense and loan transfers between funds represent the actual cash transfer activity between funds for supplies and services and temporary loans necessary for cash flow purposes.

#### **Financial impact:**

The budgetary transfer resolution represents an increase for all funds of \$8,914,500 and projected decrease in expenses in all funds of \$2,881.

The expense and loan transfer resolution represents \$226,520 expense transfers, which includes a loan payment of \$150,000 from fund 12 to 01 and \$56,420 transfer from fund 21 to 35.

#### **Superintendent's recommendation:**

Superintendent recommends adoption of this resolution.

#### **Supporting documents attached:**

Budgetary Transfers, Resolution No. 37 2015/16  
Income and Expense Budgetary Transfers, by Object, as of October 31, 2015  
Interfund Expense and Loan Transfers, Resolution No. 37-2015/2016  
Cash Transfer Activity October 1, 2015 to October 31, 2015

**MADERA UNIFIED SCHOOL DISTRICT**  
**Madera, California**  
**BUDGETARY TRANSFERS RESOLUTION No. 37-2015/16**

NOW, THEREFORE, BE IT RESOLVED that due to changes in priorities by various schools and departments (Support Services) the following Inter-budgetary and undistributed Reserve transfers from 10/1/15 to 10/31/15 are submitted for your approval:

(Worksheet 01)	FUND	07/01/15	Previously Approved Revisions	Budget	October 31, 2015			Projected Fund Balance Given all Revisions	Breakdown of Projected June 30, 2016 Fund Balance				
		Adjusted Beginning Balance		Adjusted for Revisions Apprvd to Date	Proposed Budget Revisions		Audit Adj Restatements		*Non- Spendable	Restricted	Committed	** Assigned	***Unassigned (includes 3% REU)
					INCOME	EXPENSE							
01	General	40,962,078	(1,073,129)	39,888,949	9,562,958	(161,568)	\$ -	49,613,475	409,889	314,601	-	6,144,206	42,744,780
11	Adult Education	772,166	(1,105,852)	(333,686)	33,200	33,200		(333,686)	2,000	-	(335,686)	-	-
12	Child Development	227,852	(227,852)	0	322	322		0	-	-	-	-	-
13	Child Nutrition	3,494,098	(46,070)	3,448,028	43,770	(204,783)		3,696,581	491,717	3,204,864	-	-	-
14	Deferred Maintenance	-	-	-	1,000	1,000		-	-	-	-	-	-
21	Building Fund - Bond Proceeds	12,718,316	(9,638,228)	3,080,088	4,750	-		3,084,838	-	3,084,838	-	-	-
25	Developer Fees	7,269,703	(23,950)	7,245,753	(750,000)	-		6,495,753	-	6,495,753	-	-	-
27	Redevelopment Agency	189,485	-	189,485	-	-		189,485	-	189,485	-	-	-
35	County School Facilities	3,864,578	(2,763,746)	1,100,832	-	-		1,100,832	-	1,100,832	-	-	-
40	Special Reserve - Capital Outlay	4,177,111	(3,714,648)	462,463	-	328,948		133,515	-	133,515	-	-	-
41	Special Reserve - Building	19,357,697	-	19,357,697	18,500	-		19,376,197	-	19,376,197	-	-	-
56	Debt Service Fund	765,799	-	765,799	-	-		765,799	-	765,799	-	-	-
73	Foundation Trust - Scholarship	55,845	(16,795)	39,050	-	-		39,050	-	39,050	-	-	-
75	Foundation Trust - Memorial Schlrshp	2,363	-	2,363	-	-		2,363	-	2,363	-	-	-
TOTAL ALL FUNDS		\$ 93,857,092	\$ (18,610,270)	\$ 75,246,822	\$ 8,914,500	\$ (2,881)		\$ 84,164,202	\$ 903,606	\$ 34,707,297	\$ (335,686)	\$ 6,144,207	\$ 42,744,780

\*Stores, Revolving Cash, Prepaid Expenses

\*\*G.A.S.B. 16 Vacation Accrual & Other Board-Approved

PASSED AND ADOPTED by the Governing Board of the Madera Unified School District this 8th day of December, 2015 by the following votes:

**MADERA UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION**

AYES:

ABSENT:

NOES:

ABSTAINED:

ATTEST: \_\_\_\_\_

**Edward C. González, Superintendent**

**MADERA UNIFIED SCHOOL DISTRICT**  
**Madera, California**  
**BUDGETARY TRANSFERS RESOLUTION No. 37-2015/16**

	*                      *					**					
	Nonspendable		Restricted	Committed			Assigned	Unassigned			
	Revolving Cash	Stores, prepd exp	Grants	Entitlement		Other	G.A.S.B. 16	Other	3% Reserved		
									3%		
Fund 01	25,000	384,889	314,601	-		5,715,199	429,007	36,414,229	6,330,550	49,613,475	-
Fund 11	2,000				(335,686)	-				(333,686)	-
Fund 12										-	0
Fund 13	3,140	488,577	3,204,864							3,696,581	-
Fund 14					-					-	-
Fund 21			3,084,838							3,084,838	-
Fund 25			6,495,753							6,495,753	-
Fund 27			189,485							189,485	-
Fund 35			1,100,832					-		1,100,832	-
Fund 40			133,515							133,515	-
Fund 41			19,376,197							19,376,197	-
Fund 56			765,799							765,799	-
Fund 73			39,050							39,050	-
Fund 75			2,363							2,363	-



**OCTOBER INCOME & EXPENSE BUDGETARY TRANSFERS**  
**PERIOD ENDING 10/31/15**

**INCOME BUDGET TRANSFERS**

Jrnl.	Description	Unrestr.	Restr.	Total		Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25	Fund 27
				Fund 01								
8010-8099	Revenue Limit Sources	(2,258,909)	-	(2,258,909)	-	-	-	-	-	-	-	-
8100-8299	Federal Revenues	69,697	42,625	112,322	30,454	-	43,770	-	-	-	-	-
8300-8599	Other State Revenues	10,014,734	1,659,760	11,674,494	-	-	-	-	-	-	-	-
8600-8799	Other Local Revenues	14,052	20,999	35,051	2,746	322	-	1,000	4,750	(750,000)	-	-
8910-8929	Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-
8930-8979	Other Sources	-	-	-	-	-	-	-	-	-	-	-
8980-8999	Contributions	(704,154)	704,154	-	-	-	-	-	-	-	-	-
<b>OCTOBER, 2011 Total From Reserve</b>		<b>7,135,420</b>	<b>2,427,538</b>	<b>9,562,958</b>	<b>33,200</b>	<b>322</b>	<b>43,770</b>	<b>1,000</b>	<b>4,750</b>	<b>(750,000)</b>	<b>-</b>	<b>-</b>
<b>YEAR-TO-DATE TOTALS</b>		<b>7,553,436</b>	<b>5,500,768</b>	<b>13,054,204</b>	<b>130,677</b>	<b>65,263</b>	<b>43,770</b>	<b>1,261,231</b>	<b>4,443,306</b>	<b>(750,000)</b>	<b>-</b>	<b>-</b>

**EXPENSE BUDGETARY TRANSFERS**

Jrnl.	Description	Unrestr.	Restr.	Total		Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25	Fund 27
				Fund 01								
1000-1999	Certificated Salaries	(243,843)	(73,190)	(317,033)	(57,576)	(11,405)	-	-	-	-	-	-
2000-2999	Classified Salaries	(552,012)	318,898	(233,114)	117,876	(4,043)	(130,908)	-	-	-	-	-
3000-3999	Employee Benefits	(201,845)	174,528	(27,317)	(8,910)	(23,022)	(73,875)	-	-	-	-	-
4000-4999	Books and Supplies	(1,662,635)	1,367,496	(295,139)	(18,201)	38,737	27,306	-	-	-	-	-
5000-5999	Services, Other Operating Expenses	62,637	488,584	551,221	11	55	-	(1,088)	-	-	-	-
6000-6999	Capital Outlay	(2,252)	(1,575)	(3,827)	-	-	-	2,088	-	-	-	-
7100-7299	Other Outgo	(12,035)	148,370	136,335	-	-	-	-	-	-	-	-
7300-7399	Direct Support/Indirec Costs	22,871	4,435	27,306	-	-	(27,306)	-	-	-	-	-
7431-7439	Uses (Debt Service Payments)	-	-	-	-	-	-	-	-	-	-	-
7610-7629	Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>OCTOBER Total From Reserve</b>		<b>(2,589,114)</b>	<b>2,427,546</b>	<b>(161,568)</b>	<b>33,200</b>	<b>322</b>	<b>(204,783)</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>YEAR-TO-DATE TOTALS</b>		<b>(1,226,645)</b>	<b>5,629,452</b>	<b>4,402,807</b>	<b>1,236,529</b>	<b>293,115</b>	<b>(158,713)</b>	<b>1,261,231</b>	<b>14,076,784</b>	<b>23,950</b>	<b>-</b>	<b>-</b>



**OCTOBER INCOME & EXPENSE BUDGETARY TRANSFERS**  
**PERIOD ENDING 10/31/15**

**INCOME BUDGET TRANSFERS**

Jrnl.	Description	Unrestr.	Restr.	Fund 35	Fund 40	Fund 41	Fund 56	Fund 73	Fund 75	Total
8010-8099	Revenue Limit Sources	(2,258,909)	-	-	-	-	-	-	-	(2,258,909)
8100-8299	Federal Revenues	69,697	42,625	-	-	-	-	-	-	186,546
8300-8599	Other State Revenues	10,014,734	1,659,760	-	-	-	-	-	-	11,674,494
8600-8799	Other Local Revenues	14,052	20,999	-	-	18,500	-	-	-	(687,631)
8910-8929	Interfund Transfers In	-	-	-	-	-	-	-	-	-
8930-8979	Other Sources	-	-	-	-	-	-	-	-	-
8980-8999	Contributions	(704,154)	704,154	-	-	-	-	-	-	-
<b>OCTOBER, 2011 Total From Reserve</b>		<b>7,135,420</b>	<b>2,427,538</b>	<b>-</b>	<b>-</b>	<b>18,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,914,500</b>
<b>YEAR-TO-DATE TOTALS</b>		<b>7,553,436</b>	<b>5,500,768</b>	<b>14,093,184</b>	<b>(1,260,231)</b>	<b>18,500</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>31,100,904</b>

**EXPENSE BUDGETARY TRANSFERS**

Jrnl.	Description	Unrestr.	Restr.	Fund 35	Fund 40	Fund 41	Fund 56	Fund 73	Fund 75	Total
1000-1999	Certificated Salaries	(243,843)	(73,190)	-	-	-	-	-	-	(386,014)
2000-2999	Classified Salaries	(552,012)	318,898	-	-	-	-	-	-	(250,189)
3000-3999	Employee Benefits	(201,845)	174,528	-	-	-	-	-	-	(133,124)
4000-4999	Books and Supplies	(1,662,635)	1,367,496	-	-	-	-	-	-	(247,297)
5000-5999	Services, Other Operating Expenses	62,637	488,584	-	1,458	-	-	-	-	551,657
6000-6999	Capital Outlay	(2,252)	(1,575)	-	327,490	-	-	-	-	325,751
7100-7299	Other Outgo	(12,035)	148,370	-	-	-	-	-	-	136,335
7300-7399	Direct Support/Indirec Costs	22,871	4,435	-	-	-	-	-	-	-
7431-7439	Uses (Debt Service Payments)	-	-	-	-	-	-	-	-	-
7610-7629	Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>OCTOBER Total From Reserve</b>		<b>(2,589,114)</b>	<b>2,427,546</b>	<b>-</b>	<b>328,948</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,881)</b>
<b>YEAR-TO-DATE TOTALS</b>		<b>(1,226,645)</b>	<b>5,629,452</b>	<b>16,856,930</b>	<b>2,783,365</b>	<b>-</b>	<b>-</b>	<b>17,795</b>	<b>-</b>	<b>40,793,793</b>

**MADERA UNIFIED SCHOOL DISTRICT**  
**Expense and Loan Transfers Between Funds**  
**Resolution No. 37-2015/16**

NOW, THEREFORE, BE IT RESOLVED that due to changes in priorities by various schools and departments, the following expense transfers and loans made between funds from 10/01/15 to 10/31/15 are submitted for approval:

<b>Fund Totals</b>	<b>Debit</b>	<b>Credit</b>	<b>Difference</b>
01 - General Fund	\$ 162,620.25	\$ 7,479.27	\$ 155,140.98
11 - Adult Education	531.12	3,241.77	(2,710.65)
12 - Child Development	6,633.25	150,571.47	(143,938.22)
13 - Cafeteria	314.90	8,807.01	(8,492.11)
14 - Deferred Maintenance	0.00	0.00	-
21 - Building Fund	0.00	56,420.50	(56,420.50)
35 - County School Facility Fund	56,420.50	0.00	56,420.50
			-
<b>Grand Total</b>	<b>\$ 226,520.02</b>	<b>\$ 226,520.02</b>	<b>\$ 0.00</b>

PASSED AND ADOPTED by the governing board of the Madera Unified School District this  
this 8th day of December, 2015 by the following votes:

MADERA UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES

AYES:

NOES:

ABSENT:

ABSTAINED:

ATTEST:

\_\_\_\_\_  
Edward C. González, Superintendent

**Madera Unified School District**

November 14, 2015 12:52 pm

**Cash Transfer Activity**  
10/1/2015 to 10/31/2015  
Journal SE to WR

Page 1 of 3

<b>Journal No.</b>	<b>Description</b>	<b>Date</b>	<b>Debit</b>	<b>Credit</b>
<b>SE71</b>	Stock Expenditure	<b>10/09/2015</b>		
	01 - General Fund		6.09	
	13 - Cafeteria			6.09
<b>SE88</b>	Stock Expenditure	<b>10/29/2015</b>		
	01 - General Fund		379.93	
	11 - Adult Education			379.93
<b>SE95</b>	Stock Expenditure	<b>10/29/2015</b>		
	01 - General Fund		96.62	
	12 - Child Development			96.62
<b>TF22</b>	CN INTERFUND TRANSFER	<b>10/02/2015</b>		
	01 - General Fund			314.90
	13 - Cafeteria		314.90	
<b>TF23</b>	Manual Cash Transfer (Interfund) Journal Entry	<b>10/13/2015</b>		
	01 - General Fund		1,844.35	
	11 - Adult Education			558.00
	12 - Child Development			324.85
	13 - Cafeteria			961.50
<b>TF24</b>	W160733 ACCOUNT CORRECTION	<b>10/16/2015</b>		
	01 - General Fund		1,358.08	
	11 - Adult Education			1,358.08
<b>TF25</b>	Manual Cash Transfer (Interfund) Journal Entry	<b>10/23/2015</b>		
	01 - General Fund		764.76	
	11 - Adult Education			614.76
	12 - Child Development			150.00
<b>TF26</b>	September 2015 - Fuel & Maint. - Child Nutrition	<b>10/23/2015</b>		
	01 - General Fund		5,782.52	
	13 - Cafeteria			5,782.52
<b>TF28</b>	Expense Transfer for 2 Day Cost (183 vs 185)	<b>10/30/2015</b>		
	01 - General Fund			6,900.37
	11 - Adult Education		267.12	
	12 - Child Development		6,633.25	
<b>TF29</b>	Manual Cash Transfer (Interfund) Journal Entry	<b>10/30/2015</b>		
	01 - General Fund			264.00
	11 - Adult Education		264.00	
<b>TF30</b>	Manual Cash Transfer (Interfund) Journal Entry	<b>10/30/2015</b>		
	01 - General Fund		713.70	
	11 - Adult Education			100.00
	13 - Cafeteria			613.70
<b>TF32</b>	Manual Cash Transfer (Interfund) Journal Entry	<b>10/31/2015</b>		
	01 - General Fund		150,000.00	
	12 - Child Development			150,000.00



# Madera Unified School District

November 14, 2015 12:52 pm

## Cash Transfer Activity

Page 2 of 3

10/1/2015 to 10/31/2015

Journal SE to WR

Journal No.	Description	Date	Debit	Credit
TF34	Income trf fr fund 21 to 35	10/31/2015		
	21 - Building Fund - Bond Proceeds			56,420.50
	35 - County School Facilities Fund		56,420.50	
WO38	Work Order Expense	10/01/2015		
	01 - General Fund		422.10	
	13 - Cafeteria			422.10
WO39	Work Order Expense	10/02/2015		
	01 - General Fund		47.00	
	13 - Cafeteria			47.00
WO40	Work Order Expense	10/05/2015		
	01 - General Fund		134.00	
	11 - Adult Education			37.00
	13 - Cafeteria			97.00
WO41	Work Order Expense	10/06/2015		
	01 - General Fund		182.00	
	13 - Cafeteria			182.00
WO43	Work Order Expense	10/08/2015		
	01 - General Fund		47.00	
	13 - Cafeteria			47.00
WO46	Work Order Expense	10/19/2015		
	01 - General Fund		194.00	
	11 - Adult Education			194.00
WO48	Work Order Expense	10/21/2015		
	01 - General Fund		452.10	
	13 - Cafeteria			452.10
WO49	Work Order Expense	10/22/2015		
	01 - General Fund		37.00	
	13 - Cafeteria			37.00
WO52	Work Order Expense	10/28/2015		
	01 - General Fund		159.00	
	13 - Cafeteria			159.00



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request Ratification of Miscellaneous Donations

**Responsible Staff:** **Sandon Schwartz, Asst. Supt. of Administrative & Support Services**  
Susan Harautuneian, Director of Purchasing

**Agenda Placement:** Consent

**Background/ rationale:**

Request approval to accept the following donations:

- \$1,000.00 from Wonderful Giving to LaVina Elementary School
- \$47.97 from SaveMart Supermarkets to Eastin-Arcola
- \$6,425.00 from various individuals or groups to Madera High School robotics(\$250.00 from Alison Moran & Marcus Evans, \$225.00 from Angelo Riccardi, \$225.00 from ASB of Los Altos High School, \$225.00 from Philip & Michele Laverty, \$1,000.00 from Madera Rotary Foundation, \$4,500.00 from P G & E )

**Financial impact:** None

**Superintendent's recommendation:**

The Superintendent recommends the Board accept the above donations.



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Issuance of Expulsion/Readmission Orders

**Responsible Staff:** **Victor Villar, Associate Superintendent of Educational Services**  
Dr. Michael Mueller, 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:

- Report(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: 602460, 701483, 2789, 14755, 8215 and 501818.

**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:** December 8, 2015

**Subject:** Request Approval of individual agreements between Madera Unified School District and forty three (43) California Department of Education approved Supplemental Educational Services Providers to provide tutoring services to students in Madera Unified Schools who are in Program Improvement status beginning on December 9, 2015 and ending June 30, 2016.

**Responsible Staff:** Victor Villar, Associate Superintendent of Educational Services

**Agenda Placement:** Consent

**Background/ rationale:**

- Title 1, 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 2015-16 school year starting on December 9, 2015 and ending on June 30, 2016.

**Financial impact:**

- Title I funds set aside is 20% for Supplemental Educational Services, 20% will equal \$1,447,649 available for SES.

**Superintendent's recommendation:**

- The Superintendent recommends the Board approve the individual agreements between Madera Unified School District and forty three (43) California Department of Education approved Supplemental Educational Services Providers to provide tutoring services to students in Madera Unified Schools who are in Program Improvement status beginning on December 9, 2015 and ending June 30, 2015.

**Supporting documents attached:**

- Copies of individual SES contracts and liability insurances are available upon request
- List of SES Approved Providers

2015-16 Approved SES Providers

	Provider Business Name	Contact	Provider Address	Provider E-mail	Provider Phone	Subject Areas	Grade Levels	Mode of Instructional Delivery	Maximum # Of Students Per Session	English Learners (ELs)	Students with Disabilities (SWDs)	Online Provider
1	!!! 1st Choice Android Smart-Phone Tutoring	Ngan Trieu	420 N. McKinley Street, # 111-182, Corona, CA 92879	<a href="mailto:1stChoiceASPT@gmail.com">1stChoiceASPT@gmail.com</a>	855-313-4388	English-language arts; Mathematics	K-12	#####	1	Yes	Yes	Yes
2	!!! Apple iPad & Android Tablet Tutoring !!!	Rodolfo Garcia	10100 Santa Monica Blvd. Suite 300, Los Angeles, CA 90067	<a href="mailto:appleipadtutoring@gmail.com">appleipadtutoring@gmail.com</a>	877-866-6049	English-language arts; Mathematics	K-12	One-on-one tutoring; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
3	!! #1 IPAD TUTORING !!	Melody Ojeda	10401 Venice Blvd. #455, Los Angeles, CA 90034	<a href="mailto:number1ipadtutoring@gmail.com">number1ipadtutoring@gmail.com</a>	844-525-7100	English-language arts; Mathematics	K-12	One-on-one tutoring; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
4	!! 1 A 1 TUTORÍA TABLET COMPUTER !!	Jesus Lopez	244 North Doheny Dr., Beverly Hills, CA 90211	<a href="mailto:tutoriatablet@gmail.com">tutoriatablet@gmail.com</a>	888-561-9340	English-language arts; Mathematics	K-12	One-on-one tutoring; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
5	! # 1 Touch-Screen Tablet Computer Tutoring	Erica True	3576 Arlington Ave., Suite 304, Riverside, CA 92506	<a href="mailto:number1tstct@gmail.com">number1tstct@gmail.com</a>	888-596-1626	English-language arts; Mathematics	K-12	#####	1	Yes	Yes	Yes
6	! ACE Tutoring Services, Inc.	Jeff Wang	3576 Arlington Ave., Suite 300, Riverside, CA 92506	<a href="mailto:acetutoring@sbcglobal.net">acetutoring@sbcglobal.net</a>	800-688-1103	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students	3	Yes	Yes	No
7	#1 Academia de Servicio de Tutoria	Carey Chrisman	2550 Corporate Place, Suite C-108, Monterey Park, CA 91754	<a href="mailto:info@academiadeserviciodetutoria.com">info@academiadeserviciodetutoria.com</a>	800-293-3091	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
8	#1 Achieve Academic Excellence	Mario Flores	2550 Corporate Place, Suite C108, Monterey Park, CA 91754	<a href="mailto:Achieveacademicexcellence@gmail.com">Achieveacademicexcellence@gmail.com</a>	800-293-3091	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
9	#1 Educando con Tabletas	Adriana Flores	2550 Corporate Place, Suite C-108, Monterey Park, CA 91754	<a href="mailto:Educandocontabletas@gmail.com">Educandocontabletas@gmail.com</a>	800-293-3091	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No



**2015-16 Approved SES Providers**

10	#1 in Learning Online, Inc.	Tamir Oheb	10600 Sepulveda Blvd., Ste. 107, Mission Hills, CA 91345	<a href="mailto:toheb@1inlearningonline.com">toheb@1inlearningonline.com</a>	866-698-6537	English-language arts; Mathematics	K-12	Online Internet instruction	1	Yes	Yes	Yes
11	1 2 3 MATH	Kira Krupovlyanskaya	2050 Rangeview Drive, Glendale, CA 91201	<a href="mailto:director@123math.org">director@123math.org</a>	877-251-6284	Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
12	1 iPad Gratis LLC	Julie Weeks	1976 S La Cienega Blvd C # 238, Los Angeles, CA 90034	<a href="mailto:1ipadgratis@gmail.com">1ipadgratis@gmail.com</a>	800-697-6591	English-language arts; Mathematics	K-12	Online Internet instruction	1	Yes	Yes	Yes
13	1 Online Tutoring LLC	Simon Anderson	11693 San Vicente Blvd # 211, Los Angeles, CA 90049	<a href="mailto:1onlinetutoring@gmail.com">1onlinetutoring@gmail.com</a>	800-694-9824	English-language arts; Mathematics	K-12	Online Internet instruction	1	Yes	Yes	Yes
14	1 to 1 Study Buddy Tutoring, Inc.	Duane Fjelstad	357 N.Sheridan St., #133, Corona, CA 92880	<a href="mailto:duane@1to1studybuddy.com">duane@1to1studybuddy.com</a>	951-273-0344	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
15	5 Star Tutors, LLC	Michael Flowers	PO Box 166435, Little Rock, AR 72216	<a href="mailto:ses@5star-tutors.com">ses@5star-tutors.com</a>	866-355-7221	English-language arts; Mathematics	K-12	One-on-one tutoring; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	10	Yes	No	No
16	A Better Tomorrow Education	Hario L. Vasquez	14241 E. Firestone Blvd., Suite #200, La Mirada, CA 90638	<a href="mailto:hariov@abettertomorrowedu.com">hariov@abettertomorrowedu.com</a>	562-926-3752	English-language arts; Mathematics	K-12	One-on-one tutoring	1	Yes	Yes	No
17	A Tree of Knowledge Educational Services, Inc.	Tamir Oheb	10600 Sepulveda Blvd., Ste. 107, Mission Hills, CA 91345	<a href="mailto:toheb@tree-of-knowledge.net">toheb@tree-of-knowledge.net</a>	866-698-6537	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	10	Yes	Yes	No
18	Above & Beyond Learning, Inc.	Chad Brammer	8900 SW 117 Avenue, C-103, Miami, FL 33186	<a href="mailto:cbrammerabl@gmail.com">cbrammerabl@gmail.com</a>	844-618-7493	English-language arts; Mathematics	K-12	One-on-one tutoring; Online Internet instruction; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	10	Yes	Yes	Yes
19	Access To Learning	Felix Trevino	38713 Tierra Subida #234, Palmdale, CA 93551	<a href="mailto:atldirectorses@gmail.com">atldirectorses@gmail.com</a>	888-897-9987	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students	1	Yes	Yes	No
20	Adaptive Learning LLC	Anil Sawant	229 Broadhollow Rd, Suite 104, Farmingdale, NY 11735	<a href="mailto:anilrsawant@gmail.com">anilrsawant@gmail.com</a>	888-407-5512	English-language arts; Mathematics	K-12	One-on-one tutoring; Online Internet instruction; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	10	Yes	Yes	Yes

**2015-16 Approved SES Providers**

21	Amazing A Academics	Sarah Smith	9223 Hidden Farm Road, Alta Loma, CA 91737	<a href="mailto:ses@amazeses.com">ses@amazeses.com</a>	562-508-2007	English- language arts; Mathematics	K-12	One-on-one tutoring; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
22	Carter, Reddy & Associates, Inc.	Raahul Reddy	24123 Greenfield Rd., Ste. 307, Southfield, MI 48075	<a href="mailto:raahulr@hotmail.com">raahulr@hotmail.com</a>	248-233-6370	English- language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	10	Yes	Yes	No
23	Cesar Chavez Foundation	Cristina Graham	2502 Merced Street, Suite 101, Fresno, CA 93721	<a href="mailto:cgraham@chavezfoundation.org">cgraham@chavezfoundation.org</a>	559-443-0100	English- language arts; Mathematics	K-9	Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	8	Yes	No	No
24	Club Z! In-Home Tutoring Services, Inc.	Cari Diaz	17425 Bridge Hill Court, Suite 200, Tampa, FL 33647	<a href="mailto:ses@clubztutoring.com">ses@clubztutoring.com</a>	800-434-2582	English- language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	10	Yes	Yes	No
25	Cullinan Education Center, Inc.	Pam Haener	8485 N. Fresno Street, Suite 104, Fresno, CA 93720	<a href="mailto:ic43learn@aol.com">ic43learn@aol.com</a>	559-435-3276	English- language arts; Mathematics	K-12	One-on-one tutoring	1	Yes	Yes	No
26	Datamatics, Inc. DBA Achieve HighPoints	Devina Singh	4375 River Green Parkway, Suite 200, Duluth, GA 30096	<a href="mailto:sesca@achieveses.com">sesca@achieveses.com</a>	888-286-5086	Mathematics	2-12	Online Internet instruction	1	Yes	Yes	Yes
27	Datamatics, Inc. DBA Achieve Reading	Alex Codio	4375 River Green Parkway, Suite 200, Duluth, GA 30096	<a href="mailto:reading@achieveses.com">reading@achieveses.com</a>	888-286-5086	English- language arts; Mathematics	2-12	Online Internet instruction	1	Yes	Yes	Yes
28	Educational Advantage, LLC (DBA Xamaze In Home Tutoring)	Steve Samaniego	1568 Foothill Blvd., La Verne, CA 91750	<a href="mailto:steve@xamaze.com">steve@xamaze.com</a>	909-394-0823	English- language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
29	EduPlus LLC	Bindiya Chaudhry	5042 Wilshire Blvd. #23462, Los Angeles, CA 90036	<a href="mailto:bindiyac@eduplusllc.com">bindiyac@eduplusllc.com</a>	707-706-0026	English- language arts; Mathematics	K-12	One-on-one tutoring; Online Internet instruction	1	Yes	Yes	Yes
30	Encourage Tomorrow	Suzanne Moreno	2304 W. Shaw Ave., Suite 103, Fresno, CA 93711	<a href="mailto:smoreno@entoed.com">smoreno@entoed.com</a>	559-233-2880	English- language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	5	Yes	Yes	No
31	ICES Education, LLC	Claudia Villalba	455 E. Artesia Blvd, 3rd Floor, Long Beach, CA 90805	<a href="mailto:ses@iceseducation.org">ses@iceseducation.org</a>	562-434-5313	English- language arts; Mathematics; Science	K-12	One-on-one tutoring; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
32	Jump Into Math, JIM Enterprises Inc.	Stacey Foster	3031 W. March Lane Ste 330, Stockton, CA 95219	<a href="mailto:sfoster@jumpintomath.net">sfoster@jumpintomath.net</a>	209-474-6284	Mathematics	K-12	Group instruction (6-10 students)	10	Yes	Yes	No
33	Keep Hope Alive Project	Roseline N. Amuchie	18808 Stefani Ave, Cerritos, CA 90703	<a href="mailto:keephopealiveinc@aol.com">keephopealiveinc@aol.com</a>	562-326-4411	English- language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	5	Yes	Yes	No

**2015-16 Approved SES Providers**

34	Learn with iPads LLC	Wendy Gorog	7095 Hollywood Blvd. #772, Hollywood, CA 90028	<a href="mailto:learnwithipads97@gmail.com">learnwithipads97@gmail.com</a>	844-515-6895	English-language arts; Mathematics	K-12	Online Internet instruction	1	Yes	Yes	Yes
35	Preferred Choice	Prentice D. Wilson	P.O. Box 340248, Sacramento, CA 95834	<a href="mailto:prechoice@aol.com">prechoice@aol.com</a>	916-564-6890	English-language arts; Mathematics	K-12	One-on-one tutoring; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
36	Professional Tutors of America Inc.	Robert Harraka	3350 E. Birch Street, Suite 108, Brea, CA 92821	<a href="mailto:robert@professional tutors.com">robert@professional tutors.com</a>	800-832-2487	English-language arts; Mathematics; Science	k-12	One-on-one tutoring	1	Yes	Yes	No
37	Studentnest, Inc. (dba:studentnest.com)	Chander Joshi	2121 Merced Street, Fresno, CA 93721	<a href="mailto:chanderjoshi88@gmail.com">chanderjoshi88@gmail.com</a>	559-486-1251	Mathematics	K-12	One-on-one tutoring; Online Internet instruction; Small group tutoring, not to exceed 5 students	5	Yes	Yes	Yes
38	Sullivan Learning Systems, Inc.	Rick Sullivan	4325 N. Golden State Blvd., #102, Fresno, CA 93722	<a href="mailto:rsullivan@slslearn.com">rsullivan@slslearn.com</a>	800-975-7086	English-language arts	K-8	One-on-one tutoring; Online Internet instruction; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	6	Yes	Yes	Yes
39	Teach-n-Tutor (DBA) Teach-n-Tutor, Inc. (legal name)	Mike Getch	8047 Mission Gorge Rd., Suite H, Santee, CA 92071	<a href="mailto:tutoryou@cox.net">tutoryou@cox.net</a>	619-938-2651	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	10	Yes	Yes	No
40	Total Education Solutions	Alex Romero	625 S Fair Oaks Avenue, Suite 300, South Pasadena, CA 91030	<a href="mailto:aromero@tesidea.com">aromero@tesidea.com</a>	323-341-5630	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students	5	Yes	Yes	No
41	TutorWorks INC	Kenya Davis	700 Airport Boulevard, Suite 450, Burlingame, CA 94010	<a href="mailto:sas@tutorworks.org">sas@tutorworks.org</a>	650-298-8867	English-language arts; Mathematics	K-8	One-on-one tutoring; Onsite computer-assisted instruction; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	100	Yes	Yes	No
42	Variations Educational Services LLC	Eloka Okonkwo	2534 State Street, Suite 424, San Diego, CA 92101	<a href="mailto:sas@variationsprep.com">sas@variationsprep.com</a>	888-537-3977	Mathematics	K-12	One-on-one tutoring; Online Internet instruction; Small group tutoring, not to exceed 5 students; Other, please explain in the box below: Blended Instruction (Online and In-person)	5	Yes	Yes	Yes
43	Voice of Hope	Paul Amuchie	17610 Bellflower Blvd Suite 203, Bellflower, CA 90705	<a href="mailto:pamuch@aol.com">pamuch@aol.com</a>	213-248-6423	English-language arts; Mathematics	K-12	One-on-one tutoring; Small group tutoring, not to exceed 5 students; Group instruction (6-10 students)	6	Yes	Yes	No



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request Approval of Madera Rehabilitation and Nursing Center Agreement for Home Health Aide and Nursing Assistant Program at Madera Adult School from January 1, 2016 to December 31, 2018.

**Responsible Staff:** **Victor Villar, Associate Superintendent of Educational Services**  
Todd Lile, Chief Academic Officer

**Agenda Placement:** Consent

**Background/ rationale:**

- Madera Rehabilitation and Nursing Center will provide their facilities for clinical and/or other learning experiences for students enrolled in the Home Health Aide Program and Nursing Assistant Program at Madera Adult School.

**Financial impact:**

- None

**Superintendent's recommendation:**

- The Superintendent recommends Board approval of the Madera Rehabilitation and Nursing Center Agreement for Home Health Aide and Nursing Assistant Program at Madera Adult School from January 1, 2016 to December 31, 2018.

**Supporting documents attached:**

- Affiliation Agreement for School/Agency Home Health Aide and Nursing Assistant Students

## AFFILIATION AGREEMENT FOR SCHOOL/AGENCY CERTIFIED NURSING ASSISTANT STUDENTS

THIS AGREEMENT is entered into this 9<sup>th</sup> day of December, 2015, in the State of California by and between Madera Rehabilitation and Nursing Center (hereinafter referred to as "FACILITY"), and MUSD/Madera Adult School (hereinafter referred to as "SCHOOL"), which operates the Certified Nursing Assistant Program and the Home Health Aide Program.

### RECITALS

- A. FACILITY owns and operates skilled nursing facilities (see Exhibit A).
- B. SCHOOL provides in its curriculum a program for the education of NA (nursing assistant) and HHA (home health aide) students.
- C. FACILITY is willing under certain conditions to allow the SCHOOL to utilize the facilities for clinical and/or other learning experiences of students enrolled in the nursing assistant program of SCHOOL;

NOW, THEREFORE, the parties hereto agree as follows:

#### 1. TERM

This Agreement shall become effective as of January 1, 2016, and shall continue in effect for a two (2) year period. Thereafter, it shall be renewed for a two (2) year period. This Agreement is subject to termination by either party the earlier (a) the end of the SCHOOL year or (b) thirty (30) days written notice to the other party.

#### 2. COMPENSATION

Neither party to this Agreement shall be obligated to pay any monetary compensation to the other.

#### 3. SCHOOL RESPONSIBILITIES

- a) Student Uniforms. Students shall wear uniforms designated by FACILITY and SCHOOL.
- b) Rules and Regulations. Students shall be subject to the rules and regulations of FACILITY and SCHOOL.
- c) Discrimination. Neither party to this Agreement shall employ discriminatory practices in its performance hereunder on the basis of ethnicity, religion, sexual identity, national origin, ancestry, age or physical handicap.
- d) Student Selection. SCHOOL shall be responsible for the selection, testing, placement and/or removal and final grading of each student placed with FACILITY.

## Madera Rehabilitation and Nursing Center

### Health Services

- e) Health Certification and Other Requirements. It is the policy of Madera Rehabilitation and Nursing Center that employees shall not be in a condition that poses a direct threat to the health and safety of co-workers, guests or residents, the effectiveness or level of their job performance, or the safe and efficient operation of Madera Rehabilitation and Nursing Center. SCHOOL agrees to place only students who fulfill the SCHOOL'S and FACILITY'S employment, health and vaccination requirements, including drug screening, fingerprinting, criminal background checks and Social Security Number verification. SCHOOL shall provide student with an authorization to release the results of student drug screen and the results of the required criminal background check to FACILITY.

SCHOOL shall ensure that students are aware that Madera Rehabilitation and Nursing Center has a policy against the possession, consumption, purchase, sale, distribution or being under the influence of any drugs or alcohol while on Madera Rehabilitation and Nursing Center premises or while conducting business for Madera Rehabilitation and Nursing Center off-site. Students must not report to work with the odor of alcohol on the breath.

SCHOOL shall ensure that students participate in training at FACILITY and maintain at all times health certification required by governmental agencies regulating FACILITY. SCHOOL shall provide Administrator of FACILITY proof of SCHOOL compliance with this paragraph.

- f) Instructors. SCHOOL shall provide one instructor for not more than 15 students.
- g) Required Instruction. SCHOOL shall provide instruction required in the program FACILITY staff may not be used to proctor, shadow or teach the training program students.
- h) Student Schedules. SCHOOL shall determine the required number of hours of clinical experience for students. The selection of time, days and patients for individual students shall be made by the instructor in concurrence with appropriate FACILITY personnel. All plans for observation and/or clinical experience shall be subject to the approval of FACILITY. FACILITY shall have a list of all students with their training schedule.

#### 4. FACILITY RESPONSIBILITIES

- a) Patient Care. FACILITY shall retain ultimate control and responsibility for supervision of patient care.
- b) Education. FACILITY shall provide such experience and observational opportunities as are of educational value.
- c) Classroom. FACILITY shall provide adequate classroom and conference room space for faculty and students if available.

Madera Rehabilitation and Nursing Center  
Health Services

- d) Health Care. FACILITY shall provide first-aid treatment to student and/or instructors needing such care but shall not be obligated to furnish any other medical or surgical services to any student or instructor. The FACILITY may, upon request, require that any student returning from an absence caused by illness or injury be cleared by a physician.
- e) Staff. FACILITY shall not decrease the normal number of its staff as a result of the assignment of students.
- f) Discontinuance of Student Assignment. FACILITY may, at any time, require the discontinuance of the assignment of a student. SCHOOL understands that by the FACILITY'S utilization of students, it does not promise or guaranty that it will hire/employ or utilize a particular student or students from SCHOOL.

5. INSURANCE AND INDEMNITY

Both parties shall maintain such insurance as will fully protect either party from any and all claims of any nature for damage to property and from personal injury, including death, made by anyone which may arise from the services provided under this Agreement, by either party, any subcontractor party, or by anyone directly or indirectly engaged or employed by either of them.

SCHOOL shall submit to FACILITY prior to the effective date of this Agreement, a copy of a policy or certificate of insurance issued by an insurer licensed to do business in this jurisdiction and acceptable to FACILITY, indicating that SCHOOL has complete liability insurance coverage, including coverage for any acts of professional malpractice as well as Workers' Compensation Insurance in an amount sufficient to cover SCHOOL'S students. Such insurance shall be in amounts reasonably satisfactory to the FACILITY, but shall not be less than One Million Dollars (\$1,000,000.00) per person or incident up to Three Million Dollars (\$3,000,000.00) aggregate per year, and One Hundred Thousand (\$100,000.00) each occurrence property damage coverage. Said policies shall name FACILITY as an additional insured, and shall provide that the insurer will not cancel said policy of insurance without giving FACILITY thirty (30) days advance written notice. SCHOOL'S insurance shall be primary.

SCHOOL shall save, indemnify and hold FACILITY harmless of and from any and all liability, loss, costs and expenses incurred directly or indirectly from any act or omission by SCHOOL, its agents, employees, students, or invitees from any cause arising from or relating to SCHOOL's performance under this Agreement.

FACILITY shall save, indemnify and hold SCHOOL harmless of and from any and all liability, loss, costs and expenses incurred directly or indirectly from any act or omission by FACILITY,

its agents, employees or invitees from any cause arising from or relating to FACILITY's performance under this Agreement.

## Madera Rehabilitation and Nursing Center Health Services

FACILITY and SCHOOL will each maintain full responsibility for Workers' Compensation coverage of its own employees, in accordance with the State law. SCHOOL shall maintain full responsibility for Workers' Compensation coverage of its students. SCHOOL will indemnify and hold FACILITY harmless from any claim by student against FACILITY under California Worker's Compensation law.

### 6. EQUIPMENT AND SUPPLIES

SCHOOL shall provide and transport office equipment required by the SCHOOL. When SCHOOL uses equipment and/or supplies provided by the FACILITY, SCHOOL shall use such equipment and supplies properly and be solely responsible for injuries or damages resulting from any misuse. In addition, SCHOOL shall notify FACILITY promptly in writing whenever equipment or supplies provided by FACILITY and used by SCHOOL for providing services need repair or replacement. When SCHOOL uses own personal equipment or supplies, SCHOOL agrees to save, indemnify and hold FACILITY harmless of and from the use, misuse or failure of such equipment or supplies. SCHOOL shall maintain personal equipment or supplies in good operating condition and repair and in accordance with manufacturer's recommendations and all applicable Federal, State and local laws.

### 7. COMPLIANCE WITH LAWS

SCHOOL and its employees, agents and representatives shall at all times provide the services hereunder in accordance with all applicable Federal, State and local laws and regulations including, without limitation, all licensure and certification requirements applicable to the FACILITY and the services, as well as all bylaws, rules and regulations of the FACILITY.

### 8. LICENSURE

SCHOOL represents and warrants that it, and each of its employees, agents and representatives who will provide any of the services hereunder, possesses and shall maintain throughout the term of this Agreement all necessary licenses, permits, certifications, registrations and similar items as each is required to maintain by law or by the requirements of Medicare, Medi-Cal, or any other applicable payor to provide such services.

### 9. CODE OF CONDUCT

SCHOOL represents and warrants that it has read and understands FACILITY'S corporate code of conduct and shall comply with such code in all respects with regard to its performance under this Agreement. SCHOOL further represents and warrants that it has



provided a copy of its own corporate code of conduct to FACILITY and that SCHOOL shall comply with such code in all respects with regard to its performance under this Agreement.

## Madera Rehabilitation and Nursing Center Health Services

### 10. JEOPARDY

Notwithstanding the foregoing, in the event the performance by either party of any term of this Agreement results in a "Jeopardy Event," then the parties shall use their best efforts to meet as soon as possible and negotiate an amendment to this Agreement to remove or negate the effect of the Jeopardy Event. In the event the parties are unable to negotiate such an amendment with five (5) days following written notice by either party of the Jeopardy Event, either party may terminate this Agreement immediately upon written notice, notwithstanding any severability provisions to the contrary. For the purposes of this Agreement "Jeopardy Event" means:

a) Jeopardy to:

- (1) The licensure, certification or full accreditation (if applicable) of FACILITY, or any health care FACILITY owned, operated or managed by FACILITY or SCHOOL, or by any affiliates of either party (collectively, "Relevant Facilities"); or
- (2) The participation in, or reimbursement from, Medicare, Medi-Cal or other reimbursement or payment programs of either party hereto or of any of the Relevant Facilities; or

b) The financial relationship created by this Agreement interferes with any physician's or resident's freedom of choice with regard to the selection or use of any of the Relevant Facilities; or

c) For any other reason performance under this Agreement violates any statute, ordinance, or is otherwise deemed illegal by any final court order or any recognized body, agency, or association in the long term care field.

### 11. FEDERAL AND STATE HEALTHCARE PROGRAM PARTICIPATION

SCHOOL represents and warrants that neither SCHOOL, nor any of its owners or managers, nor any SCHOOL employee or agent or student who will provide services under this Agreement ("Employee") is excluded or has been excluded at any time from participation in any Federal or State health care program, including without limitation Medicare and Medicaid (Medi-Cal). SCHOOL hereby agrees to notify FACILITY immediately in writing of any threatened, proposed, or actual exclusion of SCHOOL or any SCHOOL employee or student from any Federal or State health care program. Notwithstanding any other provision to the contrary in this Agreement, in the event that SCHOOL or any SCHOOL employee or student is excluded from participation in any Federal or State health care program at any time during the term of this Agreement, or if at any time after the effective date of this Agreement, it is determined that SCHOOL or any SCHOOL employee or student is in violation of this Section, this Agreement shall, as of the effective date of such exclusion,

automatically terminate upon written notice by FACILITY, unless (i) it is a SCHOOL employee or student and not SCHOOL itself that has been so excluded, and (ii) SCHOOL immediately removes the excluded employee(s) from providing services at the FACILITY.

## Madera Rehabilitation and Nursing Center Health Services

### 12. CONFIDENTIALITY

- a) SCHOOL agrees to respect and abide by all Federal, State and local laws pertaining to confidentiality and disclosure with regard to all information and records obtained or reviewed in the course of providing services to FACILITY residents.
- b) SCHOOL covenants that it shall not, and shall cause each of its SCHOOL personnel or students not to, directly or indirectly, use for its/his/her own benefit or account, or divulge or disclose to any person, corporation, partnership or other entity, any Confidential Information (as hereinafter defined) of FACILITY or of FACILITIES.  
"Confidential Information" means all information or material which (i) gives FACILITY or FACILITIES some competitive business advantage or the opportunity of obtaining such advantage or the disclosure of which could be detrimental to the interests of FACILITY or FACILITIES or (ii) which is owned by FACILITY or FACILITIES or in which either of them has an interest; or (iii) which is either (A) marked "Confidential Information," "Proprietary Information" or other similar marking, (B) known by SCHOOL to be considered confidential and proprietary by FACILITY or FACILITIES or (C) from all the relevant circumstances should reasonably be assumed by SCHOOL or any of its personnel or students to be confidential and proprietary to FACILITY or FACILITIES.

Notwithstanding the above, however, no information constitutes Confidential Information if it is publicly known and in the public domain, other than as a result of disclosure by SCHOOL or any of its personnel or students.

- c) The foregoing provisions of this Section shall not prohibit either party from complying with any law or court order compelling disclosure of any Confidential Information or any of the terms hereof, provided that the disclosing party provides prior written notice to the other party of such compulsion to disclose.
- d) SCHOOL agrees that in the event of any violation of this Section, monetary damages would be insufficient to make FACILITY whole for harm suffered and that FACILITY shall therefore be entitled to injunctive relief. SCHOOL further agrees to waive any allegation or defense that monetary damages would be sufficient in the event FACILITY seeks injunctive relief under this Section.

### 13. ATTORNEY'S FEES

If suit is brought to enforce any of the terms or conditions of this Agreement, the prevailing party shall be entitled to recover such sums as the court may fix as costs and reasonable attorney's fees, in addition to any other relief to which it may be entitled.

Madera Rehabilitation and Nursing Center  
Health Services

14. NOTICES

Any notice required to be provided to any party to this Agreement shall be in writing and shall be considered effective three (3) days after the date of deposit with the United States Postal Service by certified or registered mail, first class postage prepaid, return receipt requested, and addressed to the party as follows:

If to Madera Rehabilitation and Nursing Center:

Madera Rehabilitation and Nursing Center  
510 S. A Street  
Madera, CA 93638

If to SCHOOL:                   MADERA ADULT SCHOOL  
955 West Pecan Avenue  
Madera, CA 93637

15. NON-ASSIGNABILITY

Neither this Agreement nor any of the duties or obligations of SCHOOL hereunder shall be assigned or delegated by SCHOOL without the prior written consent of FACILITY.

16. MISCELLANEOUS

- 16.1 This Agreement supersedes all previous agreements, oral or written, between the parties and embodies the complete Agreement between the parties. This Agreement may only be amended or modified by written agreement signed by both parties.
- 16.2 Governing Law. This Agreement shall be governed by California Law.
- 16.3 Amendment. This Agreement may not be amended in any manner except by written instrument signed by both parties.
- 16.4 Waiver. No waiver of any breach of any agreement or provision herein contained shall be deemed a waiver of any preceding or succeeding breach thereof or of any other agreement or provision herein contained.
- 16.5 Assignment. This Agreement may not be assigned by either party without the prior written consent of the other party.
- 16.6 Counterparts. This Agreement may be executed in counterparts.

Madera Rehabilitation and Nursing Center  
Health Services

IN WITNESS WHEREOF, this Agreement has been executed by and on behalf of the parties  
hereto on the dates indicated below:

FACILITY: Madera Rehabilitation and Nursing Center

By: \_\_\_\_\_  
Glenn McCall  
Administrator  
Madera Rehabilitation and Nursing Center  
Date: \_\_\_\_\_

SCHOOL: MUSD/MADERA ADULT SCHOOL

By: \_\_\_\_\_  
Maria Velarde-Garcia  
President, Board of Education  
Date: \_\_\_\_\_



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request Approval of Consultant Services Agreement between Madera Unified School District (District) and Jairo Efrain Lozano-Lopez to provide Small Group Self-reflection Discussions to at-risk students at MUSD Alternative Schools (Ripperdan and Mountain Vista) from January 12 to June 30, 2016.

**Responsible Staff:** **Victor Villar, Associate Superintendent of Educational Services**  
Dr. Marcheta Williams, Director of Visual and Performing Arts

**Agenda Placement:** Consent

**Background/ rationale:**

- Jairo Efrain Lozano-Lopez will lead small group discussions using music, poetry and self-reflection with our at-risk students at our alternative schools (Ripperdan and Mount Vista). Mr. Efrain-Lozano-Lopez's duties/responsibilities will entail:
  - Teaching students ELA strategies combined with appropriate behavior and collaboration.
  - Build self-esteem and confidence within each student via the writing process.
  - Guide students to feel independent, successful and increase their social interactions with their peers and adults at their respective campuses.
  - Guide students through activities that promote dignity and respect for one another and how those two characteristics will assist them in becoming productive citizens.
  - Organize and prepare the participating students in "share-outs" at each various Middle Schools (MLK/Desmond/TJ) and Comprehensive High School (MHS/MSHS) that will encapsulate their overall personal growth that has transpired via Mr. Efrain Lozano-Lopez's activities.
- Mr. Jairo Efrain Lozano-Lopez will begin his assignment at Ripperdan due to the medical leave of Mr. Vanness French.
- Mr. Jairo Efrain Lozano-Lopez holds a Pupil Personnel Services Credential.

**Financial impact:**

- \$35 / hr. not to exceed \$30,000
- General Fund

**Superintendent's recommendation:**

- The Superintendent recommends the Board approve the Consultant Services Agreement between Madera Unified School District and Jairo Efrain Lozano-Lopez to provide Small Group Self-reflection Discussions to at-risk students of MUSD Alternative Schools (Ripperdan and Mountain Vista) from January 12 – June 30, 2016.

**Supporting documents attached:**

- Consultant Services Agreement



## MADERA UNIFIED SCHOOL DISTRICT

### CONSULTANT SERVICES AGREEMENT

This agreement is made and entered into this January 12, 2016, by and between Madera Unified School District ("District") and Jairo Efrain Lozano-Lopez ("Consultant").

1. Consultant agrees to provide the following specified services:  
Small Group Self-reflection Discussions to at-risk students at MUSD Alternative Schools (Ripperdan and Mountain Vista..
2. Term. The Consultant's services described in Paragraph 1 shall commence on January 12, 2016 and shall end on June 30, 2016 unless earlier terminated pursuant to Paragraph 8.
3. Payment. District agrees to pay Consultant as follows: \$35.00/hr. not to exceed \$30,000.00
4. Payroll Forms. Consultant agrees to complete the District's consultant payroll form. Consultant agrees that failure to properly complete this form in a timely manner may result in nonpayment to consultant.
5. Independent Contractor Status. Consultant and any and all agents and employees of Consultant are agreed to be independent contractors in their performance under this Agreement and are not officers, employees, or agents of the District. Consultant shall retain the right to perform services for others during the term of this Agreement.
6. Indemnity. Consultant shall indemnify, defend, and save and hold harmless the District, its Board of Trustees, officers, agents, and employees from any and all claims, damages, losses, causes of actions, and demands, including reasonable attorney's fees and costs, incurred in connection with the processing or defense of any matter, claim, lawsuit or contest arising out of Consultant's performance of or failure to perform the work required by this Agreement.
7. Insurance. Consultant agrees to purchase and maintain throughout the term of this Agreement a comprehensive general liability insurance policy to protect Consultant from damages because of bodily injury, including death, and from claims for damages to property which may arise out of or result from Consultant's responsibilities under this Agreement, whether such acts or omissions be by Consultant or anyone directly or indirectly employed by Consultant. This insurance shall name the District as additional insured and shall be written for not less than One Million Dollars (\$1,000,000) per occurrence and One Million Dollars (\$1,000,000) for property damage. A certificate of insurance shall be filed with the District and shall provide that no changes shall be made to such insurance without thirty (30) days prior written notice to the District.
8. Termination of Agreement. District may terminate this Agreement for any reason upon written notice to Consultant. In the event of early termination, Consultant shall be paid for satisfactory work performed to the date of termination. The District may then proceed with the work in any manner the district deems proper.
9. No Entitlement. Consultant agrees that it has no entitlement to any future contracts or work from District or to any employment or fringe benefits from the District.
10. Taxes. Payment to Consultant pursuant to this Agreement will be reported to federal and state taxing authorities as required on the IRS Form 1099. District will not withhold any money from compensation payable to Consultant. In particular, District will not withhold FICA (social security); state or federal unemployment insurance contributions; and/or state or federal income tax or disability insurance. Consultant is independently responsible for the payment of all applicable taxes.
11. Governing Law and Venue. This Agreement shall be governed by and construed only in accordance with the laws of the State of California. If any action is initiated involving the application or interpretation of this Agreement, venue shall only lie in the appropriate state court in Madera County or federal court in Fresno County, California.

12. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon the Consultant, the District and their respective successors and assignees.
13. Severability. If any provision of this Agreement shall be held invalid or unenforceable by a Court of competent jurisdiction, such holdings shall not invalidate or render unenforceable any other provision of this Agreement.
14. Amendment. The terms of this Agreement shall not be amended in any manner whatsoever except by written agreements signed by the parties.
15. Entire Agreement. This Agreement constitutes the entire agreement between the parties. There are no oral understandings, side agreements, representation or warranties, expressed or implied, not specified in this Agreement.
16. Licenses. Consultant represents that Consultant and all agents and employees of Consultant are licensed by the state of California to perform all the services required by this Agreement. Consultant will maintain all licenses in full force and effect during the term of this Agreement.
17. Compliance with Law. Consultant agrees to perform the services contemplated by this Agreement in a professional and a competent manner and in compliance with all local, state and federal laws, and regulations governing the service to be rendered pursuant to this Agreement.
18. Board Approval. The parties agree that the effectiveness of the Agreement is contingent upon approval by the District's Board of Trustees.
19. Equipment and Materials. Consultant shall provide all equipment, materials, and supplies necessary for the performance of this Agreement. This provision may be negotiable as to the needs of specific children.
20. Non-discrimination. Consultant shall not engage in unlawful discrimination in the employment of persons because of race, color national origin, age, ancestry, religion, sex, marital status, medical condition, physical handicap, or other bias prohibited by state or federal law.
21. Copyright. Any product, whether in writing or maintained in any other form produced under this Agreement shall be the property of District. District shall have the right to secure a patent, trademark or copyright and the product or information may not be used in any manner without District's written permission.
22. In accordance with Education Code Section 39656, this contract is not valid or an enforceable obligation against the District until approved or ratified by motion of the Governing Board duly passed and adopted.

Madera Unified School District

Consultant:

by: Victor Villar  
Associate Superintendent of Educational Services

(name of consultant)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

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

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

Federal ID # \_\_\_\_\_

or

SSN \_\_\_\_\_



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request Approval of Agreement between Madera Unified School District and California State PTA to provide School Smarts Parent Academy to MUSD parents from February 1, to June 30, 2016.

**Responsible Staff:** **Victor Villar, Associate Superintendent of Educational Services**  
David Hernandez, Director of Family and Community Services

**Agenda Placement:** Consent

**Background/rationale:**

California State PTA and Madera Unified School District will partner to provide the School Smarts Parent Academy at seven elementary schools (John Adams, Alpha, Dixieland, Eastin-Arcola, James Monroe, Pershing and Sierra Vista), targeting families of English Learners (EL) students.

The School Smarts Parent Academy is a seven week (one session per week) award-winning, research-based program that helps parents help their children succeed in school. Each session includes individual and group activities, art activities, discussions and opportunities for parents to build relationships with each other and parents also participate in art activities, which build a sense of community and underscore the importance of a complete education that includes the arts. The program's operating principle is inclusion as the curriculum is available in English, Spanish. Childcare and food will be provided.

Financial impact:

- \$34,300 -Title III

Superintendent's recommendation:

- The Superintendent recommends the Board approve the Agreement between Madera Unified School District and California State PTA to provide School Smarts Parent Academy to MUSD parents from February 1, to June 30, 2016.

**Supporting documents attached:**

- California State PTA Agreement



## **School Smarts Parent Engagement Program Agreement**

This Agreement is made this 9<sup>th</sup> day of December, 2015, and is by and between the California State PTA and Madera Unified School District ("School District").

### **RECITALS**

*WHEREAS*, the School District, its school site(s) and the California State PTA share the common purposes of increasing parent and family involvement; promoting inclusiveness; equipping parents to engage in their own child's education and at their school in meaningful ways; and in developing and supporting parent leaders; and

*WHEREAS*, to advance these shared purposes, the School District and California State PTA desire to enter into an agreement to provide the School Smarts parent education program at one or more school site(s) within the district; and

*WHEREAS*, the School Smarts program includes a seven-session Parent Academy based on a curriculum developed by PTA leaders, parents and educators and is rooted in the National Standards for Family-School Partnerships; and

*WHEREAS*, the California State PTA represents itself able and willing to perform the services required by the school district and school site(s) to deliver the program;

*NOW, THEREFORE*, for and in consideration of the promises hereinafter contained, the parties agree as follows:

### **1. TERM OF THE AGREEMENT**

The Agreement shall become effective beginning July-February 1, 2015-2016 and shall terminate on June 30, 2016, or upon completion of all work.

### **2. EFFECTIVE DATE OF AGREEMENT**

This Agreement shall become effective when both parties have signed this agreement and have in their possession a signed copy of the agreement.

### **3. DESCRIPTION OF SERVICES**

California State PTA agrees to provide services to the School District as identified in **Appendix A, "Description of Program Services"** attached hereto and incorporated by reference as though fully set forth herein. The School District and participating site(s) agree to participate in the program by meeting the criteria as described in **Appendix B, "Description of Program Participation."**

#### **4. COMPENSATION**

The School District agrees to compensate California State PTA in the total amount of \$34,300, based upon the services described in Appendix A, and at the rate of \$4,900 per non-PTA participating school site. Payment shall be made no later than 60 days after the effective date of this agreement. California State PTA will invoice the School District.

The amount of \$34,300 represents the full amount that the School District will compensate California State PTA. School District will not compensate for any additional travel or other expenses associated with the performance or duties, with the exception of any expenses that are described in Appendix B, or are mutually agreed upon and that are authorized in advance and in writing by the School District.

#### **5. INDEPENDENT CONTRACTOR**

Nothing contained herein shall be construed as creating the relationship of employer and employee between School and California State PTA or its agents and employees.

#### **6. CRIMINAL BACKGROUND CHECKS**

California State PTA and California State PTA's employees, representatives and volunteers ("California State PTA Personnel") participating in the Program under this Agreement shall comply with all provisions of Education Code Section 45125.1, and all of School District's procedures related to fingerprinting and criminal background checks prior to having any substantial contact with school district students, including, without implied limitation, prior to coming onto school grounds or having any contact with School District's students in locations other than school grounds. California State PTA shall conduct criminal background checks of all California State PTA Personnel participating in the program under this Agreement, and shall certify that none of the California State PTA Personnel who are required by Section 45125.1 of the Education Code to submit or have their fingerprints submitted to the Department of Justice and who may have contact with School District students pursuant to this Agreement has been convicted of a serious or violent felony as defined in Section 45122.1 of the Education Code.

#### **7. INDEMNIFICATION**

California State PTA agrees to indemnify, defend, and hold harmless School District and its elected and appointed governing board members, officers, agents, and employees, against all claims, demands, damages, costs, expenses of whatever nature, including court costs and reasonable attorneys' fees, arising out of or resulting from the sole negligent acts or omissions or willful misconduct of California State PTA or California State PTA's officers, employees, agents and/or representatives arising out of or in connection with the performance of this Agreement, or in proportion to the comparative fault of California State PTA or California State PTA's officers, employees, agents and/or representatives. California State PTA's obligation to indemnify School District is not limited to CAPTA's insurance coverage, but rather is unlimited and applies to all

indemnified losses and damages incurred by School District, its elected and appointed governing board members, officers, agents, and employees.

School District agrees to indemnify, defend, and hold harmless California State PTA and its directors, trustees, officers, agents, and employees, against all claims, demands, damages, costs, expenses of whatever nature, including court costs and reasonable attorneys' fees, arising out of or resulting from the sole negligent acts or omissions or willful misconduct of School District or School District's officers, employees, agents and/or representatives arising out of or in connection with the performance of this Agreement, or in proportion to the comparative fault of School District or School District's officers, employees, agents and/or representatives. School District's obligation to indemnify California State PTA is not limited to School District's insurance coverage, but rather is unlimited and applies to all indemnified losses and damages incurred by California State PTA, its elected and appointed governing board members, officers, agents, and employees.

#### **8. INSURANCE**

Each party hereto shall maintain throughout the term of this Agreement general liability, sexual abuse and molestation liability, professional liability, automobile liability, workers' compensation, and such other insurance as is necessary to protect against claims for injuries to persons or damages to property that may arise from or in connection with the performance of this Agreement by such party. All such insurance shall be equivalent to coverage offered by a commercial general liability form, including, without implied limitation, personal injury and contractual liability coverage for the performance by the insured party of the indemnity provisions set forth in this Agreement, and shall include endorsements naming the other party as additional insured. Each party shall upon request provide the other party a certificate of insurance satisfactory to the requesting party, which shall include originals of the endorsements that name the other party as an additional insured. Each party, at its sole option, may satisfy all or any portion of the general liability insurance requirement through a program of self-insurance, commercial insurance, or any combination thereof.

#### **9. NON DISCLOSURE/PROPRIETARY INFORMATION**

The School District understands and agrees that, in its participation under this Agreement or in contemplation thereof, both parties may have access to private or confidential information that may be owned or controlled by the other party and that such information may contain proprietary details, the disclosure of which to third parties will be damaging to the other party. The School District understands that California State PTA retains the sole ownership and copyright of all School Smarts materials and curriculum, and that it may not be reproduced without the written permission of the California State PTA executive director. Both the School District and California State PTA understand and agree that the disclosure of such information may violate state and/or federal law and may subject the party to civil liability. Consequently, both parties agree that all information disclosed by the other party shall be held in confidence and used only in performance of the Agreement.

#### 10. TERMINATION

It is expressly understood and agreed that this Agreement is through June 30, 2016, but may be terminated for any cause prior to such time by either party. In the event the School District or California State PTA decides to terminate this Agreement, (30) days written notice shall be given. In the event this Agreement is terminated by either party pursuant to this paragraph, the School District shall compensate California State PTA for all services performed or sub-contracted for, up to the effective date of the termination.

#### 11. NOTICES TO THE PARTIES

All notices to be given by the parties hereto shall be in writing and served by depositing the same in the United States Post Office, postage prepaid and registered as follows:

For SCHOOL DISTRICT:

~~David Hernandez~~ Victor Villar  
~~Director of Community Services~~ Associate

Superintendent

Madera Unified School District  
1902 Howard Road,  
Madera, CA 93637  
Telephone: (559) 675-4500x22342  
Email:

davidhernandez@maderausd.orgvictorvillar@maderausd.org

For California State PTA:

Lisa Borrego, School Smarts Director  
California State PTA  
2327 L Street  
Sacramento, CA 95822  
Telephone: (916) 440-1985, ext. 119  
Email: lborrego@capta.org

#### 12. WAIVER

Either party's failure at any time to enforce any default or right reserved to it, or to require performance of any of the Agreement's terms, covenants, or provisions by the other party at the time designated, shall not be a waiver of any such default or right to which the party is entitled, nor shall it in any way affect the right of the party to enforce such provisions thereafter.

#### 13. MODIFICATION OF AGREEMENT

The parties may amend this Agreement in writing by mutual consent. Changes, including any increase or decrease in the amount of compensation, shall only be effective upon proper approval and execution of a duly authorized written amendment to this Agreement.

**14. REMEDY FOR AGREEMENT INTERPRETATION**

Should any question arise as to the meaning and intent of the Agreement, the matter shall, prior to any action or resort to any other legal remedy, attempted to be resolved by the School District and California State PTA.

**15. GOVERNING LAW**

The formation, interpretation and performance of this Agreement shall be governed by the laws of the State of California.

**16. SECTION HEADINGS**

The section headings contained herein are for convenience in reference.

**17. ENTIRE AGREEMENT**

The entire Agreement between the parties is included herein and no warranties expressed or implied, representations, promises, or statements have been made by either party unless endorsed herein in writing and no change or waiver of any provision hereof shall be valid unless made in writing and executed in the same manner as this Agreement.

This Agreement may be executed in several counterparts, all of which taken together shall constitute one single agreement between the parties. Facsimile signatures shall constitute original signatures.

**18. SEVERABILITY**

If any term or provision of this Agreement shall be found illegal or unenforceable, such term or provision shall be deemed stricken and the remaining elements of this Agreement shall remain in full force and effect.

**18. SIGNATURES**

IN WITNESS WHEREOF, the Parties hereto have respectively caused this Agreement to be executed by their duly authorized officers on the dates set forth below.

California State PTA

Madera Unified School District

Justine Fischer, President

~~David Hernandez~~ Victor Villar, Director of Community

Associate Superintendent of  
Educational Services

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\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
SIGNATURE

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DATE

\_\_\_\_\_  
DATE

## **APPENDIX A**

### **School Smarts Description of Program Services**

**July 1 December 9, 2015 – June 30, 2016**

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#### **PERFORMANCE BY CALIFORNIA STATE PTA**

During the term of this agreement, California State PTA and its employees and agents agree to exert all reasonable efforts to perform and/or provide the following for each site participating as part of the “Full-Service” package:

- An initial consultation by a California PTA School Smarts team member with school and/or district leaders to assess current family engagement goals and activities.
- A facilitator stipend of \$850, a one-day facilitator training, sample lesson plans, facilitator handbook and additional web-based facilitator support and resources.
- A class set of 30 professionally developed and printed curriculum and materials available in multiple languages\*; additional curriculum are available for purchase for larger class sizes.
- Pre- and post-academy surveys and data to measure program effectiveness, report of outcomes and demonstrate progress towards LCAP objectives.
- Direct guidance and support from designated regional coordinator and state-level School Smarts team members/PTA leaders to assist sites, including forming a site Steering Committee and planning the Academy and graduation.
- Access to online resources, training videos and best practices for a successful program implementation.
- Customizable printed materials shipped to the school site to encourage participation in the campus-wide engagement event and promote the Parent Academy.
- A \$400 Parent Engagement Night (PEN) stipend for initial parent engagement event expenses.
- Art kit that contains all art materials necessary to complete lesson-plan activities for 30 participants.
- Certificates for graduates and guidance/best practices for post-academy engagement.
- School Smarts banner for participating school site and recognition as a California PTA School Smarts school.
- Access to School Smarts support center team for technical assistance.
- Access for steering committee members, facilitators and site participants to the School Smarts network and recognition as a California PTA School Smarts school.

California State PTA will collaborate with the School District to deliver the School Smarts program at 7 sites which include John Adams Elementary, Alpha Elementary, Dixieland Elementary, Eastin-Arcola Elementary, James Madison Elementary, John J. Pershing Elementary and Sierra Vista Elementary at a total cost of \$34,300.

\*Currently available languages are English, Spanish, Chinese, Arabic, Tagalog and Vietnamese

\*\* If a non-PTA site charters a PTA within a year, \$1,000 will be refunded.



## **APPENDIX B**

### **School Smarts Description of Program Participation**

**December 9, 2015 – June 30, 2016**

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To achieve optimal results in the delivery of the School Smarts parent engagement program, collaboration is necessary among the school district, school site(s), California State PTA, and the unit, council and district PTAs.

Each of the groups listed above share the common purposes of increasing parent and family involvement; promoting inclusiveness; equipping parents to engage in their own children's education and at their school in meaningful ways; and developing and supporting parent leaders.

To advance these shared purposes, all of the parties above agree to work together in providing the School Smarts parent engagement program. The program involves a seven-session Parent Academy based on a curriculum developed by PTA leaders, parents and educators and rooted in the National Standards for Family-School Partnerships; it also features interactive arts lessons to help participants learn and to help foster a sense of community. The program may also include a campus-wide parent engagement event as well as post-Academy activities to promote ongoing parent involvement at the school.

The School District and its participating school site(s) agree to exert all reasonable efforts to provide the following:

- Assemble a site steering committee that includes but is not limited to the principal (or principal's representative), a teacher, parent group representative, ELAC representative (where applicable) and representatives from various parent communities at the school. This committee will coordinate planning for the campus-wide parent engagement event and the seven-session Parent Academy.
- Through the committee and/or other means, actively publicize the parent engagement event (if held) and the Parent Academy to encourage participation by a wide range of parents and family members at the school;
- At the engagement event and at each of the seven Parent Academy sessions, coordinate, provide for and ensure that each of the following is provided\*\*:
  - Light meals/snacks and beverages are provided for attendees;
  - Child care/babysitting;
  - Interpreter(s) and interpretation equipment as needed by the participants
  - Space on campus for event, academies and childcare

- Custodial service as needed
  - (Optional) Additional on-site school staff assigned to support logistics & planning
- Encourage participation in all pre- and post-academy evaluations or surveys that are conducted as part of the School Smarts program;
- Encourage recognition for graduates in the school and/or district newsletter, website and at a school board meeting; and

\*\* NOTE: Based on research, the above items are critical best practices to the success of the School Smarts program. California State PTA is available to provide guidance to PTAs, schools and districts about how they can best support the local costs and utilize resources in their community. **The expenses for these activities are the sole responsibility of the School District, school site and/or local PTAs, and not the California State PTA.**



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request approval of The Recycling Club at Martin Luther King Jr.  
Middle School.

**Responsible Staff:** Victor Villar, Associate Superintendent of Educational Services  
Todd Lile, Chief Academic Officer

**Agenda Placement:** Consent

**Background/ rationale:**

- Martin Luther King Jr. Middle School Club Proposal for a new club.
- Title of Club- The Recycling Club
- Objective of organization is to encourage an interest in reducing, reusing and recycling. This includes being an active member within the community.

**Financial impact:**

- None

**Superintendent's recommendation:**

- The Superintendent recommends the Board to approve the Recycling Club at Madera South High School.

**Supporting documents attached:**

- The Recycling Club Application
- The Recycling Club Constitution /By Laws

# NEW GROUP/CLUB REQUEST FORM

Martin Luther King, Jr. Middle School

Approved \_\_\_\_\_

Disapproved \_\_\_\_\_

Group/Club: The Recycling Club Today's Date: 10/28/15

Advisor(s): Elizabeth Puga

## Educational Purpose (benefits to students):

To encourage an interest in reducing, reusing, and recycling.  
This includes being an active member within the community.

Targeted Students: All

## Membership Requirements:

Must be a student at Martin Luther King Jr. Middle School. Must actively participate in meetings and activities.

Dues: \$ 0.00

Meeting Time: Lunch Frequency: Once a week on Tuesdays

Meeting Location: Room 22

## Elected Officers:

[Signature]  
President

[Signature]  
Vice-President

[Signature]  
Secretary

[Signature]  
Treasurer

Other

Other

Student Council Approval/Disapproval

Student Petition Attached

ASB President: [Signature]

ASB Secretary: [Signature]

Activities Director: [Signature]

Date: 10/28/15

MARTIN LUTHER KING, JR. MIDDLE SCHOOL  
THE RECYCLING CLUB CONSTITUTION / BY LAWS

ARTICLE I – NAME

The name of this organization shall be the THE RECYCLING CLUB of Martin Luther King, Jr. Middle School.

ARTICLE II – PURPOSE

The purpose of this organization shall be to encourage an interest in reducing, reusing, and recycling. This includes being an active member within the community. Members will be active participants in different community service projects and fundraising activities. Another purpose of this organization is to encourage students to be responsible and to work cooperatively toward a common goal.

ARTICLE III – GOALS

SECTION 1. The goal of this organization shall be to promote exposure to reducing, reusing, and recycling.

SECTION 2. The goal of this organization shall be to promote a positive cooperative learning environment.

SECTION 3. The goal of this organization shall be to provide exposure to reducing, reusing, and recycling for the student body and staff of the school.

SECTION 4. The goal of this organization shall be to create a fundraising source for The Recycling Club activities.

ARTICLE IV PROJECTS AND ACTIVITIES

- A. To produce a series of funds for The Recycling Club members in order to promote the goals of The Recycling Club.
- B. To participate in a variety of community service projects.
- C. To visit places or observe events that promotes reducing, reusing, and recycling awareness.

ARTICLE V – MEMBERSHIP

SECTION 1. Membership in this organization is open to all students of Martin Luther King, Jr. Middle School.

SECTION 2. Members must actively participate in meetings and activities.

ARTICLE VI – DUES

No dues shall be charged for membership in this club.



## ARTICLE VII – OFFICERS

SECTION 1. The officers of this organization shall be president, vice-president, secretary, and treasurer.

SECTION 2. All officers of this organization shall be members of The Recycling Club in good standing. Election of the officers shall be by secret ballot.

SECTION 3. Vacancies in an office shall be filled by special election.

## ARTICLE VIII – DUTIES OF OFFICERS

SECTION 1. The president shall preside at all meetings.

SECTION 2. The vice-president shall preside at the meetings in the absence of the president. He/She shall assist the president in activities when called upon to do so.

SECTION 3. The secretary shall keep an accurate record of the meetings; attend to all correspondence given to him/her and keep a record of attendance. The secretary shall keep records up to date and ready to report at any time he/she may be called upon by the president.

SECTION 4. The treasurer shall keep records of all financial matters pertaining to the organization; including monies received from club fundraisers. The treasurer shall keep track of monies spent for supplies and any other miscellaneous expenditure for the betterment of the organization. The treasurer shall keep records up to date and be ready to report to the president when called upon to do so.

## ARTICLE IX – ADVISOR

SECTION 1. The advisor/s of this organization shall be members of MLK staff.

## ARTICLE X – QUORUM

SECTION 1. A majority of the active membership of the club shall be necessary for a quorum.

## ARTICLE XI – MEETINGS

SECTION 1. The meetings shall be held the Tuesday of each week during lunch.

SECTION 2. Special meetings of the Executive Committee, consisting of the President, Vice-President, Secretary, and Treasurer may be called when necessary.

## ARTICLE XII – AUTHORITY IN PARLIMENTARY LAW

SECTION 1. This constitution shall be governed by rules of Parliamentary Law, as found in Robert's "Rules of Order".

## ARTICLE XIII – ADMENDMENTS

SECTION 1. This Constitution may be amended at any regular meeting, providing the amendment has been submitted to the Executive Committee in a reasonable amount of time in writing, and prior notice of placement on the meeting's agenda, and that the adoption of the amendment has a two-thirds majority vote of members present.





## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Approval of October 31, 2015 Student Body Statement of Club Trust Accounts

**Responsible Staff:** Adele Nikkel, Chief Financial Officer

**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, Mountain Vista High School, Thomas Jefferson Middle School, Martin Luther King Jr. Middle School, Jack Desmond Middle School, and George Washington Elementary School for October 1, 2015 through October 31, 2015.

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 October 31, 2015 Student Body Statement of Club Trust Accounts.

**Supporting documents attached:**

Account Analysis Report for October 1, 2015 through October 31, 2015 for:

- Madera High School
- Madera South High School
- Mountain Vista High School
- Thomas Jefferson Middle School
- Martin Luther King Jr. Middle School
- Jack Desmond Middle School
- George Washington Elementary School

From October 1, 2015 to October 31, 2015

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
<b>Assets</b>						
1101	Accounts Receivable	(3.00)	0.00	0.00	(3.00)	
40-1121-00-00	Cash, Checking	63,227.72	37,182.55	35,898.95	64,511.32	
40-1201-00-00	Cash, Sav-WestAmerica BK (ASB)	44,062.33	0.00	0.00	44,062.33	
1257-95644-9	Cash, Savings-Westamerica-Matures 9/23/15	33,109.53	0.00	0.00	33,109.53	
1201	Undeposited Funds	9,636.25	27,287.79	36,924.04	0.00	
40-1204-00-00	WestAmerica CD #XXXX-95649-8	40,286.52	0.00	0.00	40,286.52	
		\$ 190,319.35	\$ 64,470.34	\$ 72,822.99	\$ 181,966.70	\$ 0.00
<b>Liabilities and Equity</b>						
40-2302-50-00	Academic Exploration	625.33	0.00	140.00	485.33	
40-2355-50-00	Accapella Club	225.00	0.00	0.00	225.00	
40-2391-40-00	Activities Pass Deposits	7,143.58	0.00	0.00	7,143.58	
40-5102-10-00	Albonico Scholarship	9,000.00	0.00	100.00	8,900.00	
40-2380-50-00	Anime Club	14.82	135.18	150.00	0.00	
40-2370-50-00	Art Club	1,672.18	378.00	686.00	1,364.18	
40-2301-50-00	Asian American Club	285.79	0.00	0.00	285.79	
40-2310-30-00	Athletic Supplies	5,465.18	75.00	0.00	5,540.18	
40-2646-70-00	AVID Club	14.48	760.71	450.00	325.19	
40-2242-50-00	B.F.F. - Bullying Forever Forgotten	334.00	0.00	0.00	334.00	
40-2305-60-00	Band	869.62	0.00	0.00	869.62	
40-2320-30-00	Baseball	225.00	0.00	0.00	225.00	
40-2321-30-10	Basketball-Boys	280.20	0.00	0.00	280.20	
40-2321-30-20	Basketball-Girls	12.73	0.00	0.00	12.73	
40-2308-30-10	Block M- Boys & Girls	2,830.33	0.00	0.00	2,830.33	
40-2309-50-00	Blue & White	21,044.32	828.00	0.00	21,872.32	
40-2208-50-00	Blue Coyote Cafe Tips	278.30	0.00	150.00	128.30	
40-2206-50-00	Blue Crew	917.68	190.00	1,041.63	66.05	
40-2356-50-00	Book Club	131.30	0.00	0.00	131.30	
40-2330-50-00	Bowling Club	1,393.49	0.00	0.00	1,393.49	
40-2318-50-00	C.S.F.	2,061.52	0.00	0.00	2,061.52	
40-2365-50-00	Chess Club	102.00	0.00	0.00	102.00	
40-2319-60-00	Choir	3,618.77	0.00	1,897.25	1,721.52	
40-2214-20-00	Class of 2014	140.83	0.00	0.00	140.83	23.90
40-2215-20-00	Class of 2015	85.94	0.00	0.00	85.94	
40-2216-20-00	Class of 2016	8,327.06	0.00	172.88	8,154.18	47.94
40-2217-20-00	Class of 2017	75.50	539.97	0.00	615.47	
40-2218-20-00	Class of 2018	533.00	0.00	0.00	533.00	
40-2219-20-00	Class of 2019	0.00	417.20	165.20	252.00	
40-2310-60-00	Colorguard	2,150.31	0.00	250.00	1,900.31	

From October 1, 2015 to October 31, 2015

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
40-2338-50-00	Coyote Drama Productions	6,291.73	0.00	0.00	6,291.73	1,700.00
40-2247-50-00	Coyote PE	12.00	0.00	0.00	12.00	
40-2323-30-00	Cross Country-Boys & Girls	4,074.04	0.00	0.00	4,074.04	
40-2201-20-00	Cyber High	626.00	0.00	0.00	626.00	
40-5300-10-00	Dave Schoettler Memorial Schl	1,040.00	0.00	0.00	1,040.00	
90-1000-00-00	District Clearing	681.79	18.00	0.00	699.79	
40-2392-40-00	E T Extravaganza	2,646.55	0.00	0.00	2,646.55	
40-5103-10-00	E.L.L. Scholarship	125.00	0.00	0.00	125.00	
40-2339-40-00	Executive Council	1,144.31	0.00	0.00	1,144.31	
40-2341-50-00	F.B.L.A.	566.92	1,804.38	2,290.50	80.80	
40-2371-50-00	Fashion Design Club	3,001.68	0.00	0.00	3,001.68	
40-2343-50-00	FCCLA General Activities	2,513.24	1,151.00	261.79	3,402.45	
40-2377-50-00	Fellowship of Christian Athlet	83.89	0.00	0.00	83.89	
40-2324-30-00	Football	3,634.88	1,622.00	0.00	5,256.88	
40-2340-50-00	Forensics	417.00	0.00	0.00	417.00	
40-2353-50-00	French Club	370.70	0.00	69.00	301.70	
40-2337-50-00	Future Teachers	2,057.10	0.00	0.00	2,057.10	
40-2350-50-00	Gay Straight Alliance	321.05	0.00	0.00	321.05	
40-2320-50-00	Glee Club	1,140.92	0.00	0.00	1,140.92	
40-2334-30-00	Golf	38.05	0.00	0.00	38.05	
40-2207-30-00	Gymnastics	70.21	0.00	0.00	70.21	
40-2308-50-00	Hiking Club	0.00	79.00	6.00	73.00	250.00
40-2342-50-00	Inclusion	901.74	0.00	0.00	901.74	
40-5107-10-00	Jack Desmond Scholarship	120.00	0.00	0.00	120.00	
40-5206-10-00	Joan Davis Memorial Scholarship	1,425.00	0.00	500.00	925.00	
40-5115-10-00	Juan Garcia Farmworker Scholarship	2,400.00	0.00	0.00	2,400.00	
40-5114-10-00	Kelly Roberts Memorial	120.00	0.00	0.00	120.00	
40-2221-50-00	Key Club	1,499.98	0.00	0.00	1,499.98	
40-2209-40-00	Link Crew	26.65	0.00	0.00	26.65	
40-2349-50-00	M.A.Y.A. Club	3,849.75	183.00	531.00	3,501.75	
40-2249-50-00	M.A.Y.A. Leadership Conference	5,152.77	3,400.00	576.14	7,976.63	12.98
40-2311-50-00	Maderan	1,955.56	0.00	0.00	1,955.56	
40-2348-50-00	Mexican American Club	1,785.42	0.00	591.00	1,194.42	
40-2314-40-00	MHS ASB-Transfers Only	1,083.45	0.00	135.18	948.27	
40-2204-40-00	MHS School Identification	1,126.32	0.00	0.00	1,126.32	
40-2303-50-00	MHS Video Club	352.00	0.00	0.00	352.00	
40-5111-10-00	Michael A Wong Class/1985 Schl	1,000.00	0.00	0.00	1,000.00	
40-2385-50-00	Opportunity Club	608.05	0.00	138.00	470.05	
40-2345-30-00	P.E. Uniforms (Girls/Boys)	16,969.27	347.00	8,979.38	8,336.89	187.80
40-2374-50-00	Paintball	147.05	0.00	0.00	147.05	225.00

From October 1, 2015 to October 31, 2015

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
40-2312-60-00	Piano/Guitar	387.83	10.00	0.00	397.83	
40-2376-50-00	Robotics	2,327.30	625.57	0.00	2,952.87	1,500.00
40-5314-10-00	Rodger Scott Memorial Schlrsip	600.00	0.00	0.00	600.00	
40-5108-10-00	School of Business Scholarship	500.00	0.00	0.00	500.00	
40-2352-50-00	Science Club	3,225.57	165.20	0.00	3,390.77	
40-2373-50-00	Snow/Ski Club	363.75	0.00	0.00	363.75	
40-2358-50-00	Sober Graduation	1,585.79	0.00	0.00	1,585.79	
40-2325-30-20	Soccer-Girls	5.53	0.00	0.00	5.53	
40-2327-30-00	Softball	169.08	0.00	0.00	169.08	
40-2368-50-00	Sports Medicine Club	552.16	0.00	0.00	552.16	
40-2313-40-00	Student Government General	9,543.42	13,488.48	17,051.82	5,980.08	4,138.83
40-5101-10-00	Student Govt Scholarship	2,119.59	0.00	250.00	1,869.59	
40-2345-80-00	Student Store	10,180.02	2,094.33	470.06	11,804.29	1,014.86
40-2351-50-00	Teen Parent Club	2,604.40	0.00	360.00	2,244.40	2,097.20
40-2306-30-20	Tennis-Girls	13.17	0.00	0.00	13.17	
40-2331-30-00	Track	3,229.70	0.00	0.00	3,229.70	
40-2346-50-00	Travel Club - Duncan Nedham (advisor)	7.56	0.00	0.00	7.56	
40-2359-50-00	V.I.C.A.	45.88	0.00	0.00	45.88	
40-2362-50-00	V.I.C.A. Architecture	2.26	0.00	0.00	2.26	
40-2363-50-00	V.I.C.A. Auto Shop	1,156.79	0.00	0.00	1,156.79	
40-2361-50-00	V.I.C.A.-Metal	1,215.58	0.00	0.00	1,215.58	
40-2360-50-00	V.I.C.A.-Wood	6,482.19	0.00	0.00	6,482.19	1,817.49
40-2332-30-10	Volleyball-Boys	399.89	0.00	0.00	399.89	
40-2332-30-20	Volleyball-Girls	88.71	0.00	0.00	88.71	
40-2304-30-10	Water Sports-Boys	380.87	0.00	0.00	380.87	
40-2304-30-20	Water Sports-Girls	721.89	0.00	0.00	721.89	
40-2335-30-00	Wrestling	1,140.33	1,093.16	345.00	1,888.49	1,500.00
		<b>\$ 190,287.59</b>	<b>\$ 29,405.18</b>	<b>\$ 37,757.83</b>	<b>\$ 181,934.94</b>	<b>\$ 14,516.00</b>
<b>Revenue</b>						
4001	Interest Income	46.96	0.00	0.00	46.96	
		<b>\$ 46.96</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 46.96</b>	<b>\$ 0.00</b>
<b>Expense</b>						
5001	Bank Charges	15.20	0.00	0.00	15.20	
		<b>\$ 15.20</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 15.20</b>	<b>\$ 0.00</b>

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
Assets						
1101	Accounts Receivable	(151.00)	0.00	0.00	(151.00)	Deposit 11/2/15 (see note page deposit)
49-121-00-00	Cash, Checking	155,318.81	26,220.18	43,494.75	138,044.24	
1201	Undeposited Funds	14,239.96	32,892.76	25,696.36	21,436.36	
		\$ 169,407.77	\$ 59,112.94	\$ 69,191.11	\$ 159,329.60	
Liabilities and Equity						
49-2370-50-00	Art Club	1,313.43	384.00	0.00	1,697.43	500.00
49-5210-10-00	Audrey Pool Scholarship	500.00	0.00	0.00	500.00	
49-2376-50-00	AVID-College Club	839.61	2,336.02	0.00	3,175.63	
49-2304-50-00	Awakening Club	364.39	0.00	69.56	294.83	92.87
49-2305-60-00	Band	199.75	0.00	0.00	199.75	
49-2308-30-10	Block S Boys	1,483.27	2,836.40	1,500.00	2,819.67	
49-2308-30-20	Block S Girls	1,518.03	0.00	0.00	1,518.03	
49-2318-50-00	C.S.F.	5,350.32	1,600.00	400.00	6,550.32	
49-2319-60-00	Choir	3,348.45	134.00	848.53	2,633.92	1,651.47
49-2216-20-00	Class of 2016	10,123.95	1,200.00	825.00	10,498.95	500.00
49-2217-20-00	Class of 2017	3,032.44	884.00	0.00	3,916.44	
49-2218-20-00	Class of 2018	4,106.60	0.00	0.00	4,106.60	
49-2219-20-00	Class of 2019	865.32	205.00	0.00	1,070.32	110.87
49-2310-60-00	Colorguard	821.76	0.00	0.00	821.76	
49-2340-50-00	F.B.L.A.	6,964.17	1,689.00	4,812.57	3,840.60	563.83
49-2243-50-00	F.F.A. -Nationals	4,020.41	7,912.29	8,503.31	3,429.39	
49-2242-50-00	F.F.A. Activities	6,009.61	4,716.95	3,488.08	7,238.48	1,647.93
49-2249-50-00	F.F.A. Competitions	383.98	0.00	0.00	383.98	
49-2246-50-00	F.F.A. Horse	768.26	0.00	110.00	658.26	
49-2247-50-00	F.F.A. Materials	8,869.32	1,750.00	0.00	10,619.32	
49-5225-10-00	F.F.A. Memorial Fund	2,382.00	0.00	0.00	2,382.00	
49-2248-50-00	F.F.A. Ornamental Horticulture	15,855.45	4,641.35	7,427.75	13,069.05	6,370.78
49-2245-50-00	F.F.A. Plants	5,024.80	0.00	1,770.00	3,254.80	
49-2244-50-00	F.F.A. Small Engine Equipment	5,220.43	0.00	0.00	5,220.43	
49-2373-50-00	Fashion Club	2,759.57	0.00	0.00	2,759.57	
49-2320-50-00	FCA Club	510.98	0.00	0.00	510.98	
49-2250-50-00	FFA B.I.G.	3,311.26	0.00	2,362.08	949.18	400.00
49-2253-50-00	FFA Rabbits	370.00	0.00	350.00	20.00	
49-2350-50-00	Friday Nite Live	81.69	0.00	0.00	81.69	
49-2312-60-00	Guitar	1,494.31	215.00	0.00	1,709.31	
49-2390-50-00	H.O.S.A.	3,390.82	2,166.25	2,435.02	3,122.05	
49-2343-50-0	Hero	2,846.09	479.00	105.00	3,220.09	500.00
49-2369-50-00	History Club	1,133.32	84.00	0.00	1,217.32	

<b>Deposit Date</b>	11/02/2015		
<b>Deposit Totals</b>		<b>Receipt Totals</b>	
Total Checks	5,081.48	Total Checks	5,081.48
Total Cash	<u>16,374.88</u>	Total Cash	<u>16,374.88</u>
<b>Total</b>	<b>\$ 21,456.36</b>	<b>Total</b>	<b>\$ 21,456.36</b>
<b>Number of Checks</b>	21	<b>Number of Receipts</b>	120
<b>Memo:</b>	Deposit		

**Sales Summary**

Account Number	Account Name	Description	Amount
49-2208-30-00	Table Tennis	Table Tennis	\$ 209.50
49-2216-20-00	Class of 2016	Class of 2016	1,200.00
49-2217-20-00	Class of 2017	Class of 2017	884.00
49-2242-50-00	F.F.A. Activities	F.F.A. Activities	4,391.95
49-2243-50-00	F.F.A. -Nationals	F.F.A. -Nationals	392.71
49-2247-50-00	F.F.A. Materials	F.F.A. Materials	1,750.00
49-2248-50-00	F.F.A. Ornamental Horticulture	F.F.A. Ornamental Horticulture	2,276.35
49-2309-50-00	The Spur (Yearbook)	The Spur (Yearbook)	1,385.00
49-2312-60-00	Guitar	Guitar	215.00
49-2313-40-00	Student Government General	10 T-SHIRT	140.00
49-2313-40-00	Student Government General	ASB STICKER	50.00
49-2313-40-00	Student Government General	SADIE HAWKINS DANCE-30	0.00
49-2313-40-00	Student Government General	SADIES TICKET W/ASB STICKER	0.00
49-2313-40-00	Student Government General	Student Government General	608.48
49-2313-40-00	Student Government General	SWEATSHIRTS	60.00
49-2314-40-00	STDNT Government Parking Permits	ID CARD	56.00
49-2318-50-00	C.S.F.	C.S.F.	160.00
49-2319-60-00	Choir	Choir	134.00
49-2340-50-00	F.B.L.A.	F.B.L.A.	688.00
49-2343-50-0	Hero	Hero	479.00
49-2347-50-00	Spanish Club	Spanish Club	760.00
49-2369-50-00	History Club	History Club	84.00
49-2370-50-00	Art Club	Art Club	384.00
49-2376-50-00	AVID-College Club	AVID-College Club	2,336.02
49-2378-50-00	Rainbow Alliance	Rainbow Alliance	56.00
49-2382-50-00	Indo Krew Club	Indo Krew Club	1,415.60
49-2385-50-00	Opportunity Club	Opportunity Club	101.00
49-2390-50-00	H.O.S.A.	H.O.S.A.	1,239.75
		<b>Total</b>	<b>\$ 21,456.36</b>

From October 1, 2015 to October 31, 2015

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
49-2382-50-00	Indo Krew Club	578.18	1,539.60	297.89	1,819.89	102.11
49-2206-50-00	Key Club	1,113.07	0.00	0.00	1,113.07	
49-2209-40-00	Link Crew	1,010.50	0.00	34.35	976.15	565.65
49-2386-50-00	MSFL (Madera Students For Life)	0.00	110.00	0.00	110.00	
49-2385-50-00	Opportunity Club	6,689.10	101.00	28.46	6,761.64	971.54
49-2316-70-00	Pep & Cheer Genl Fund Raiser	334.66	0.00	0.00	334.66	
49-2378-50-00	Rainbow Alliance	0.00	56.00	0.00	56.00	
49-2352-50-00	Science Club	1,998.19	0.00	0.00	1,998.19	
49-2303-50-00	Slam Poetry Club	365.00	0.00	0.00	365.00	
49-2358-50-00	Sober Grad	920.25	0.00	0.00	920.25	
49-2347-50-00	Spanish Club	1,480.41	760.00	35.00	2,205.41	
49-2344-30-00	Stallion P.E. (Girls/Boys)	22,226.04	770.00	5,569.56	17,426.48	
49-2327-30-00	Stallion Softball	57.01	0.00	0.00	57.01	
49-2336-50-00	Stallion Theatrical Company	16,881.80	0.00	2,958.79	13,923.01	9,462.20
49-2314-40-00	STDNT Government Parking Permits	292.74	56.00	0.00	348.74	
49-2313-40-00	Student Government General	7,662.98	2,853.80	9,726.38	790.40	415.90
49-2208-30-00	Table Tennis	931.05	453.50	422.00	962.55	230.76
49-2309-50-00	The Spur (Yearbook)	1,603.00	4,108.00	40.00	5,671.00	
		<b>\$ 169,407.77</b>	<b>\$ 44,041.16</b>	<b>\$ 54,119.33</b>	<b>\$ 159,329.60</b>	<b>\$ 24,085.91</b>
<b>Revenue</b>						
		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Expense</b>						
49-2315-40-00	Cash Over/Short Account	0.00	300.00	300.00	0.00	
		<b>\$ 0.00</b>	<b>\$ 300.00</b>	<b>\$ 300.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>



Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
<b>Assets</b>						
57-1121-00-00	Cash, Checking	5,105.16	99.00	85.50	5,118.66	
1201	Undeposited Funds	0.00	99.00	99.00	0.00	
		<u>\$ 5,105.16</u>	<u>\$ 198.00</u>	<u>\$ 184.50</u>	<u>\$ 5,118.66</u>	<u>\$ 0.00</u>
<b>Liabilities and Equity</b>						
57-2350-50-00	Cal Safe	2,842.30	0.00	85.50	2,756.80	
57-2340-50-00	Leadership	1,729.04	99.00	0.00	1,828.04	
57-2313-40-00	Student Government General	533.82	0.00	0.00	533.82	
		<u>\$ 5,105.16</u>	<u>\$ 99.00</u>	<u>\$ 85.50</u>	<u>\$ 5,118.66</u>	<u>\$ 0.00</u>
<b>Expense</b>						
		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
<b>Assets</b>						
56-1121-00-00	CASH, CHECKING	27,419.63	4,310.00	16,604.01	15,125.62	
1201	Undeposited Funds	0.00	4,350.35	4,310.00	40.35	
		<b>\$ 27,419.63</b>	<b>\$ 8,660.35</b>	<b>\$ 20,914.01</b>	<b>\$ 15,165.97</b>	<b>\$ 0.00</b>
<b>Liabilities and Equity</b>						
56-5220-10-00	Anderson Scholarship	780.50	0.00	0.00	780.50	
56-2376-50-00	AVID	1,131.50	1,076.25	1,909.00	298.75	
56-2305-60-00	Band	1,760.06	0.00	0.00	1,760.06	
56-2320-30-00	Baseball	359.99	0.00	359.99	0.00	
56-2321-30-10	Basketball (Boys')	60.00	0.00	60.00	0.00	
56-2308-30-10	Block J	2,174.55	0.00	0.00	2,174.55	
56-2318-50-00	C.J.S.F.	154.68	0.00	154.68	0.00	
56-2316-70-00	Cheer	704.34	0.00	0.00	704.34	
56-2319-60-00	Choir	2,202.01	40.35	0.00	2,242.36	
56-2336-50-00	Drama Club	248.33	0.00	0.00	248.33	
56-2324-30-00	Football	320.78	0.00	320.78	0.00	
56-2358-50-00	Girls Involvement	109.29	0.00	0.00	109.29	
56-2304-50-00	Mission 2012	329.89	0.00	329.89	0.00	
56-2344-30-00	PE	8,614.90	4,310.00	8,968.21	3,956.69	
56-2385-50-00	Peer Helpers	921.57	0.00	921.57	0.00	
56-2327-30-00	Softball	701.09	0.00	701.09	0.00	
56-2313-40-00	Student Government General	2,165.98	2,219.41	2,138.00	2,247.39	
56-2328-30-00	T.J. History Club	22.51	0.00	0.00	22.51	
56-2329-30-00	Tennis	447.66	0.00	447.66	0.00	
56-2335-30-00	Wrestling	310.00	0.00	0.00	310.00	
56-2309-50.00	Yearbook - Class	3,900.00	0.00	3,588.80	311.20	
		<b>\$ 27,419.63</b>	<b>\$ 7,646.01</b>	<b>\$ 19,899.67</b>	<b>\$ 15,165.97</b>	<b>\$ 0.00</b>
<b>Expense</b>						
		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

From October 1, 2015 to October 31, 2015

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
<b>Assets</b>						
39-1121-00-00	CASH, CHECKING	25,731.33	9,803.50	4,531.81	31,003.02	
1201	Undeposited Funds	0.00	9,802.50	9,802.50	0.00	
		<u>\$ 25,731.33</u>	<u>\$ 19,606.00</u>	<u>\$ 14,334.31</u>	<u>\$ 31,003.02</u>	<u>\$ 0.00</u>
<b>Liabilities and Equity</b>						
39-2310-30-00	Athletics	1,152.54	4,236.50	0.00	5,389.04	
39-2376-50-00	AVID	1,242.42	0.00	0.00	1,242.42	
39-2318-50-00	CJSF	1,444.43	2,600.00	1,725.00	2,319.43	
39-2346-50-00	Intl Club	117.99	0.00	0.00	117.99	
39-2385-50-00	Peer Helpers	297.99	1,742.01	2,040.00	0.00	
39-2313-40-00	Student Council	18,332.46	2,967.00	2,508.82	18,790.64	
39-2330-50-00+	Yearbook Club	3,143.50	0.00	0.00	3,143.50	
		<u>\$ 25,731.33</u>	<u>\$ 11,545.51</u>	<u>\$ 6,273.82</u>	<u>\$ 31,003.02</u>	<u>\$ 0.00</u>
<b>Expense</b>						
		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

From October 1, 2015 to October 31, 2015

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
<b>Assets</b>						
60-1121-00-00	Checking	17,135.39	931.24	6,975.58	11,091.05	
1201	Undeposited Funds	0.00	931.24	931.24	0.00	
		<u>\$ 17,135.39</u>	<u>\$ 1,862.48</u>	<u>\$ 7,906.82</u>	<u>\$ 11,091.05</u>	<u>\$ 0.00</u>
<b>Liabilities and Equity</b>						
60-2313-40-00	ASB	4,206.47	82.71	262.71	4,026.47	
60-2305-60-00	Band	120.00	0.00	0.00	120.00	
60-2330-50-00	Block D	5,226.47	0.00	5,226.47	0.00	
60-2318-50-00	CJSF	396.00	0.00	0.00	396.00	
60-2320-50-00	Culture Club	142.91	0.00	0.00	142.91	
3001	Fund Balance	1,296.00	0.00	0.00	1,296.00	
60-2355-50-00	Gamers	177.26	0.00	0.00	177.26	
60-2369-50-00	History Club	836.55	0.00	0.00	836.55	
60-2385-50-00	Peer Helpers	686.80	0.00	0.00	686.80	
60-2302-50-00	Principal's Incentive Account	584.58	200.24	0.00	784.82	
60-2367-50-00	Science Club	0.00	82.71	82.71	0.00	
60-2309-50-00	Yearbook	3,462.35	731.00	1,569.11	2,624.24	
		<u>\$ 17,135.39</u>	<u>\$ 1,096.66</u>	<u>\$ 7,141.00</u>	<u>\$ 11,091.05</u>	<u>\$ 0.00</u>
<b>Expense</b>						
		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

From September 17, 2015 to October 16, 2015

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
<b>Assets</b>						
1001	Checking - B of A	2,934.40	1,688.75	263.00	4,360.15	
1201	Undeposited Funds	20.00	1,688.75	1,688.75	20.00	
		<u>\$ 2,954.40</u>	<u>\$ 3,377.50</u>	<u>\$ 1,951.75</u>	<u>\$ 4,380.15</u>	<u>\$ 0.00</u>
<b>Liabilities and Equity</b>						
0001	1st Grade	84.59	0.00	0.00	84.59	
0002	2nd Grade	166.29	0.00	0.00	166.29	
0003	3rd Grade	1,479.17	7.75	0.00	1,486.92	
0004	4th Grade	78.32	0.00	0.00	78.32	
0005	5th Grade	77.05	0.00	0.00	77.05	
0006	6th Grade	324.66	0.00	0.00	324.66	
0000	Kindergarden	0.00	214.00	214.00	0.00	
000S	Student Council	744.32	1,500.00	82.00	2,162.32	
		<u>\$ 2,954.40</u>	<u>\$ 1,721.75</u>	<u>\$ 296.00</u>	<u>\$ 4,380.15</u>	<u>\$ 0.00</u>

**HUMAN RESOURCES STAFFING LIST  
BOARD AGENDA – DECEMBER 8, 2015**

<b><u>CERTIFICATED LEAVE OF ABSENCE</u></b>					
NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	JUSTIFICATION	
<b><u>CERTIFICATED SEPARATIONS</u></b>					
NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	JUSTIFICATION	
<b><u>CERTIFICATED NEW POSITION</u></b>					
NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	JUSTIFICATION	
1. Teacher		Parkwood	2015/2016	New Position	
2. School Nurse		District	2015/2016	New Position (.775 FTE)	
<b><u>CERTIFICATED EMPLOYMENT</u></b>					
NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	JUSTIFICATION	
1. TBD	Vice Principal	Sierra Vista	2015/2016	Replacement	
<b><u>CLASSIFIED LEAVE OF ABSENCE</u></b>					
NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	JUSTIFICATION	
<b><u>CLASSIFIED SEPARATIONS</u></b>					
NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	JUSTIFICATION	
<b><u>CLASSIFIED NEW POSITION</u></b>					
NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	HOURS	JUSTIFICATION
1. School Safety Officer		District	2015/2016	8.0	New Position
<b><u>CLASSIFIED EMPLOYMENT</u></b>					
NAME	ASSIGNMENT	SITE	EFFECTIVE DATES	HOURS	JUSTIFICATION
1. TBD	School Safety Officer	Desmond	2015/2016	8.0	New Position
2. TBD	School Safety Officer	MLK	2015/2016	8.0	New Position
3. TBD	School Safety Officer	TJ	2015/2016	8.0	New Position
4. TBD	School Safety Officer	District	2015/2016	8.0	New Position
5. TBD	School Safety Officer	District	2015/2016	8.0	New Position
6. TBD	School Safety Officer	District	2015/2016	8.0	New Position
7. TBD	Business Manager	Business Office	2015/2016	8.0	New Position
8. Anna Maldonado	HR Manager	Human Resources	2015/2016	8.0	New Position
9. Isabel Ornelas	CN Technician	Child Nutrition	2015/2016	8.0	Replacement
10. Maria Gonzalez	CN Technician	Child Nutrition	2015/2016	8.0	Replacement
11. Julia Garcia	Parent Resource Center Assistant	MSHS	2015/2016	3.5	Replacement
12. Deja Sharp	LMT-Elementary	Parkwood	2015/2016	3.5	Replacement
13. Bibiana Barajas	Parent Resource Center Assistant	Lincoln	2015/2016	3.5	Replacement
14. Krystal Perez	Office Technician	MLK	2015/2016	3.5	Replacement
<b><u>COACHES</u></b> – See attached list					

12/1/2015 11:01 AM

**COACHES**  
**December 8, 2015**

<b>Last Name</b>	<b>First Name</b>	<b>School</b>	<b>Sport</b>	<b>Season</b>
Engelhaupt	Erica	Desmond	Cheer	Winter
Lopez	Al Jr.	Desmond	Wrestling	Winter
Zertuche	Julian	Desmond	Wrestling	Winter
Wood	Megan	Desmond	Girls Soccer	Winter
Owens	Michael	Desmond	Boys Soccer	Winter
Hawkins	Mike	MHS	Boys Basketball	Winter
Davis	Marshall	MHS	Boys Basketball	Winter
Gonzalez	Ishmail	MHS	Boys Basketball	Winter
Lozano	David	MHS	Boys Basketball	Winter
Brooks	Jaysun	MHS	Boys Basketball	Winter
Jenkins	Robert	MHS	Boys Basketball	Winter
Lee	Wes	MHS	Boys Basketball	Winter
Espinoza	Mike	MHS	Boys Basketball	Winter
Smith	Jason	MHS	Girls Basketball	Winter
Alexander	Jason Alexander	MHS	Girls Basketball	Winter
Murphy	Eddie	MHS	Girls Basketball	Winter
Harshaw	Craig	MHS	Girls Basketball	Winter
Lewis	Chamelle	MHS	Girls Basketball	Winter
Englehaupt	Erika	MHS	Girls Basketball	Winter
Landeros	Nick	MHS	Boys Soccer	Winter
Reinhart	Tyler	MHS	Boys Soccer	Winter
Ultreras	Artemio	MHS	Boys Soccer	Winter
Hernandez	Sergio	MHS	Boys Soccer	Winter
Saldanas	Ricardo	MHS	Boys Soccer	Winter
Hill	Cameron	MHS	Girls Soccer	Winter
Moreno	Cynthia	MHS	Girls Soccer	Winter
Gillis	Samantha	MHS	Girls Soccer	Winter
Alvarez	German	MHS	Girls Soccer	Winter
Romine	Joe	MHS	Wrestling	Winter
Philp	Eric	MHS	Wrestling	Winter
Sally	Will	MHS	Wrestling	Winter
Gutierrez	Louie (Luis)	MHS	Wrestling	Winter
Valladares	Juan	MHS	Wrestling	Winter
Navarro	Jimmy (Javier)	MHS	Wrestling	Winter
Lozano	David	T. Jefferson	Boys Basketball	Winter
Villar	Joseph	T. Jefferson	Boys Basketball	Winter
Chacon	Eduardo	T. Jefferson	Boys Basketball	Winter
Naiona	Darcy	T. Jefferson	Girls Basketball	Winter
Fernandez	Bria	T. Jefferson	Girls Basketball	Winter
Naiona	Sarah	T. Jefferson	Girls Basketball	Winter
Dyer	Hammer	T. Jefferson	Girls Soccer	Winter
Escobar	Maynord	T. Jefferson	Girls Soccer	Winter



**COACHES**  
**December 8, 2015**

Magos	Joaquin	T. Jefferson	Boys Soccer	Winter
Perez	Jose	T. Jefferson	Boys Soccer	Winter
Philp	Ryan	T. Jefferson	Wrestling	Winter
Alvarez	Ricardo Andres	T. Jefferson	Wrestling	Winter
Rodriguez	Tolefio	T. Jefferson	Wrestling	Winter
Navarro	Jose	T. Jefferson	Wrestling	Winter
Pancotti	Andrew	T. Jefferson	Wrestling	Winter
Spragins	Coleen	T. Jefferson	Gymnastics	Winter
Petrucci	Mica	T. Jefferson	Cheer	Winter
Barraza	Jose	MSHS	Boys Soccer	Winter
Armiento	Cristino	MSHS	Boys Soccer	Winter
Maza	Zach	MSHS	Boys Soccer	Winter
Prines	Le'cian	MSHS	Girls Basketball	Winter
Solano	Roman	MLK	Wrestling	Winter
Henkelmann	Derek	Adams	Flag Football	Winter
Barrios	Rita	Adams	Flag Football	Winter
Burns	Jennifer	Adams	Cheer	Winter
Loquaci	Trisha	Adams	Cheer	Winter
Garcia	Evangelina	Alpha	Flag Football	Winter
Achelpohl Britton	Katy	Alpha	Flag Football	Winter
Burton	Andrea	Alpha	Cheer	Winter
Cantu	Victoria	Berenda	Flag Football	Winter
Rangel	Richard	Berenda	Flag Football	Winter
Engelhaupt	Erica	Berenda	Cheer	Winter
Hernandez	Jacob	Chavez	Flag Football	Winter
Mendoza	Veronica	Chavez	Flag Football	Winter
Clark	Julie	Chavez	Cheer	Winter
Grabar	Evon	Dixieland	Cheer	Winter
Diaz	David	Dixieland	Basketball	Winter
Grabar	David	Dixieland	Basketball	Winter
Woods	Michael	Dixieland	Basketball	Winter
Scheidt	Erin	Eastin Arcola	Cheer	Winter
Justesen	Kliff	Eastin Arcola	5/6 Basketball	Winter
Salinas	Daniel	Eastin Arcola	5/6 Basketball	Winter
Almanzar	Genevieve	Eastin Arcola	7/8 Basketball	Winter
Gandy	Scott	Eastin Arcola	7/8 Basketball	Winter
Cosgrove	Danny	Howard	5/6 Basketball	Winter
Simmons	Emilyann	Howard	7/8 Basketball	Winter
Spence	Kellie	Howard	5/6 Basketball	Winter
Killion	Lisa	Howard	7/8 Basketball	Winter
Rodriguez	Maria	Howard	Cheer	Winter
Gunter	Kathleen	LaVina	7/8 Basketball	Winter
Colunga	Samuel	LaVina	7/8 Basketball	Winter

**COACHES**  
**December 8, 2015**

Valdivia	Gloria	LaVina	5/6 Basketball	Winter
Valdivia	Juan	LaVina	5/6 Basketball	Winter
Valdivia	Gloria	LaVina	Cheer	Winter
Smith	Allen	Lincoln	Flag Football	Winter
VanGroningen	Sarah	Lincoln	Flag Football	Winter
Hadjis	Torie	Lincoln	Flag Football	Winter
Manjal	Harmit	Millview	Flag Football	Winter
Lopez	Valentin	Millview	Flag Football	Winter
Gonzalez	Ruby	Millview	Cheer	Winter
Ochoa	Moises	Monroe	Flag Football	Winter
Lozano	David	Monroe	Flag Football	Winter
Justice	Jessica	Monroe	Cheer	Winter
Lopez	Alvaro	Pershing	Flag Football	Winter
Sharp	Johnny	Pershing	Flag Football	Winter
Gonzalez	Danielle	Pershing	Cheer	Winter
Nesseth	Katie	Sierra Vista	Cheer	Winter
Martinez	Erica	Washington	Flag Football	Winter
Chaves	Sylvia	Washington	Flag Football	Winter
Bojorquez	Kimberly	Washington	Cheer	Winter
Boehm-Otstot	Katie	Washington	Cheer	Winter



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request approval of agreement between Madera Unified School District and the Fresno County Office of Education to provide BTSA/Induction services for Special Education Teachers

**Responsible Staff:** Edward C. González, Superintendent  
Kent Albertson, Chief Human Resource Officer

**Agenda Placement:** Consent

**Background/rationale:**

- This agreement will allow MUSD Special Education teachers the opportunity to participate in the FCOE BTSA/Induction program in order to obtain/clear their Educational Specialist credential.

**Financial impact:**

- \$1,000 to \$3,000 per teacher/per year

**Superintendent's recommendation:**

- The Superintendent recommends the Board approve this item.

**Supporting documents attached:**

- General Education Teacher Induction and Education Specialist Teacher Induction Program Agreement



# GENERAL EDUCATION TEACHER INDUCTION AND EDUCATION SPECIALIST TEACHER INDUCTION PROGRAM AGREEMENT ("Agreement")



Legal doc. no. of this signed Agreement (*FCOE Legal use only*): \_\_\_\_\_

"School Year": **2015 - 2016**

## COVER

<b>SCHOOL</b> <u>Madera Unified School District</u> <b>(" "School")</b> Attn: <u>Edward Gonzalez</u> <u>1902 Howard Rd, Madera, CA 93637</u> Phone: <u>(559)675-4500 ext. 220</u> Email: <u>edwargonzalez@maderausd.org</u>	<b>FCSS</b> Fresno County Superintendent of Schools (" <b>FCSS</b> ") Attn: <u>Tannon Pafford, Director of Human Resources</u> Fresno County Office of Education 1111 Van Ness Avenue Fresno, CA 93721 Phone: <u>(559) 265-4070</u>   Email: <u>tpafford@fcoe.org</u>
<b>CONTRACT TERM</b> (see § 3.1) <b>"Effective Date":</b> <u>July 1, 2015</u> <b>"Termination Date":</b> <u>June 30, 2016</u>	<b>TERMINATION DURING CONTRACT TERM</b> (see § 3.2) Ground for Termination: With or without cause <b>"Notice Period":</b> At least 45 days before the effective date of termination of this Agreement
<b>PAYMENT</b> ( <i>mark Plan A or Plan B below as applicable and complete as indicated</i> ):	
<div style="border: 1px solid black; padding: 10px;"> <input checked="" type="checkbox"/> <b>PLAN A</b> – FCSS CONSORTIUM SCHOOL FEE TO FCSS: School <b>is a member</b> of the Fresno County Office of Education consortium ("<b>FCOE Consortium</b>") and School shall pay FCSS, during the School Year on date(s) to be determined by FCSS, the following "<b>FCSS Fee</b>"(see §2.1): <b>(A)</b> if the Participating Teacher ("PT") has <u>not</u> previously participated in any teacher induction program resulting in the recommendation of a credential: \$1,000, <i>plus</i> an additional \$2,000 per PT if FCSS provides the Coach to support the PT during the School Year; or <b>(B)</b> if the PT previously completed any teacher induction program and has been recommended for a clear or level II credential as a result: \$500 <i>plus</i> \$2,000 per PT if FCSS provides the Coach to support the PT during the School Year. School shall also be responsible for reimbursement to FCSS (if, and only if, the Coach is provided by FCSS) all mileage fees, sub time fees, and any other costs incurred by FCSS related to its provision of services to School pursuant to this Agreement.         </div> <p style="margin-top: 20px;"> <b>PAYMENT.</b> The School Fee shall be paid to FCSS under Plan A B in accordance with the following "<b>Payment Schedule</b>": School will be invoiced for the full amount per each PT, as indicated above during January of the Spring semester of any school year that each PT has enrolled in Teacher Induction and participates in, with payment due within 30 days of receipt of such invoice. If a PT enrolls anytime during a fall semester and drops from the program on or before December 31, the School will be invoiced one half of the full amount(s) for the PT and Coach, as applicable. If a PT enrolls anytime during a fall semester and drops from the program on or after January 1, the School will be invoiced for the full amount(s) for the PT and Coach, as applicable.         </p>	

- ☒ PLAN B – NON-CONSORTIUM SCHOOL FEE TO FCSS. School **is not a member** of the FCOE Consortium and the School shall pay to FCSS one of the following **“School Fee”** *per PT for the School Year* (see §2.2): **(A)** if the PT has not previously participated in any teacher induction program resulting in the recommendation of a credential, \$2,000 *plus* an additional \$2,000 per PT if FCSS provides the Coach to support the PT during the School Year; or **(B)** if the PT previously completed any teacher induction program and has been recommended for a clear or level II credential as a result, \$500 *plus* \$2,000 per PT if FCSS provides the Coach to support the PT during the School Year. School shall also reimburse FCSS (if, and only if, the Coach is provided by FCSS) any mileage fees, sub time fees, and another costs incurred by FCSS in connection with its provision of services to School pursuant to this Agreement.

**PAYMENT.** The School Fee shall be paid to FCSS under Plan B in accordance with the following **“Payment Schedule”**: School will be invoiced for the full amount per each PT, as indicated above during January of the Spring semester of any school year that each PT has enrolled in Teacher Induction and participates in, with payment due within 30 days of receipt of such invoice. If a PT enrolls anytime during a fall semester and drops from the program on or before December 31, the School will be invoiced one half of the full amount(s) for the PT and Coach, as applicable. If a PT enrolls anytime during a fall semester and drops from the program on or after January 1, the School will be invoiced for the full amount(s) for the PT and Coach, as applicable.

**PAYOR.** The following **“Payor”** shall pay the School Fee to FCSS (mark one):

☒ School

☐ Other (If Payor is not School, Payor must complete and sign below)

Payor:

Attn:

Address:

Phone:

Signature: \_\_\_\_\_

Print Name:

Title:

**REQUIRED DOCUMENTS.** School shall provide each **“Required Document”** stated below to FCSS in accordance with the following:

1. School shall maintain the following insurance, which may include self-insurance if School is a public entity, and shall provide written proof thereof to FCSS upon FCSS' request: (A) commercial general liability, (B) workers compensation and employer's liability, and (C) commercial automobile liability (see Art. 4).

In consideration of the covenants, conditions, and promises in and for good and valuable consideration and the mutual benefits to be derived from this Agreement, School and FCSS, separately referred to as a **“Party”** and collectively as the **“Parties,”** have reviewed and understand and hereby enter into this Agreement. Unless the context requires otherwise, any reference to a Party in this Agreement shall mean the Party and its governing body and members thereof, officers, employees, and agents and, in the case of the School, includes the School's students. Each person executing this Agreement on behalf of a Party represents that he/she is authorized to execute on behalf of and to bind the Party to this Agreement.

SCHOOL

FCSS

By: \_\_\_\_\_  
Print Name: Edward Gonzalez  
Title: Superintendent

By: \_\_\_\_\_  
Jim Yovino, Superintendent  
or Authorized Designee

## GENERAL TERMS AND CONDITIONS

These General Terms and Conditions contain the following Articles:

- Article 1 Scope of Services and Obligations
- Article 2 Payment
- Article 3 Term and Termination of Agreement
- Article 4 Insurance
- Article 5 Indemnity
- Article 6 Dispute Resolution
- Article 7 General Provisions

Terms with initial capital letter shall have the respective meanings set forth in this Agreement.

### ARTICLE 1 SCOPE OF SERVICES AND OBLIGATIONS.

#### SECTION 1.1 RECITALS.

- 1.1.1 FCSS implements the following programs, collectively referred to as **"Induction Programs"** and separately as **"Induction Program"**: (A) General Education (**"GE"**) Induction and (B) Education Specialist (**"ES"**) Induction.
- 1.1.2 School desires to have certain of its teachers participate in one or both Induction Programs in order to obtain the training and experience necessary to be recommended for the General Education Teaching Credential and/or Clear Education Specialist Teaching Credential, to become **"Participating Teacher(s)"** or **"PTs"**) and to provide teachers or other qualified personnel to serve as mentors for the PTs (**"Induction Coach[es]"** or **"Coaches"**). If no School teachers are provided as Coaches, for a \$2,000 stipend payment by the School to the Fresno County Superintendent of Schools (**"FCSS"**), and payment by School of any mileage fees, sub time fees or any additional fees and costs incurred by FCSS in connection with providing services pursuant to this Agreement, FCSS will provide Coaches for the School's PTs.
- 1.1.3 By this Agreement, the Parties desire to establish a formal working relationship between the Parties; set forth conditions, roles, and responsibilities that will govern this relationship; set forth the terms and conditions upon which the Parties shall cooperate and share responsibility for performance of this Agreement; and set forth the Parties' rights and obligations relating to the Induction Programs and this Agreement.

#### SECTION 1.2 FCSS RESPONSIBILITIES. FCSS shall have the following responsibilities under this Agreement:

##### 1.2.1 FISCAL ADMINISTRATION FOR TEACHER INDUCTION PROGRAMS.

- 1.2.1.1 BUDGET. Develop and maintain a budget that allocates amounts sufficient to meet the cost of implementing the Induction Programs and responsibilities.
- 1.2.1.2 EXPENDITURES. Expend income of the Induction Programs according to regularly established policies and procedures of the funding agency and FCSS.

##### 1.2.2 STAFF. Employ the following staff:

- 1.2.2.1 A full-time equivalent Induction Program Director/Management lead as designated by FCSS and in accordance with State of California's (**"State"**) Induction Program guidelines.
- 1.2.2.2 Management personnel as FCSS determines necessary and in accordance with State Induction Program guidelines.
- 1.2.2.3 A full-time equivalent Program Secretary to provide the clerical support needs of the Induction Programs.
- 1.2.2.4 Clerical support personnel as FCSS determines necessary and in accordance with State Induction Program guidelines.
- 1.2.2.5 Additional management personnel and clerical staff as FCSS determines are necessary to implement the Induction Programs.

##### 1.2.3 FACILITIES. Provide workspace for each Induction Program's personnel, and meeting and training space for each Induction Program's activities.

#### 1.2.4 IMPLEMENTATION OF INDUCTION PROGRAMS.

- 1.2.4.1 Provide a process for equitable distribution of services to PTs and Coaches of School and other participating school districts, private schools, and charter schools.
- 1.2.4.2 Maintain a database for tracking each PT's progress toward completion of requirements for the Clear Multiple and/or Single Subject Teaching Credential and/or Clear Education Specialist Teaching Credential.
- 1.2.4.3 Establish and maintain accurate records and reports; and maintain, as required or permitted by applicable laws, a confidential file to store information on PT who are new to either Induction Program involving individual formative assessments and progress toward induction completion.
- 1.2.4.4 Supply to the Commission on Teacher Credentialing ("**CTC**") reports and other information as requested by them or FCSS on all matters related to each Induction Program requirements and activities.
- 1.2.4.5 Establish and convene a Clear Credential Advisory Committee and develop other administrative processes as provided in each Induction Program narrative.
- 1.2.4.6 Participate in local and State G E Teacher Induction Program and ES Induction Program evaluation.
- 1.2.4.7 Inform PT of the completion requirements for the Clear Multiple and/or Single Subject Teaching Credential and/or Clear Education Specialist Teaching Credential.
- 1.2.4.8 Recommend to the CTC those PT who have successfully completed the credential requirements of each Induction Program.
- 1.2.4.9 Provide PT with opportunities for participation in appropriate professional development activities based on their Individual Induction Plan ("**IIP**").
- 1.2.4.10 Provide PT with appropriate standards-based materials and professional resources.
- 1.2.4.11 From time to time during the Contract Term, may conduct visit(s) to any of School's school site to conduct other matters relating to the Induction Programs.

#### SECTION 1.3 SCHOOL RESPONSIBILITIES. School shall have the responsibilities set forth in this Section.

- 1.3.1 BUDGET. Develop and maintain a budget that allocates sufficient funds to meet the cost of implementing the Induction Programs at the School and as outlined in the budget.
- 1.3.2 PAYMENT TO FCSS, COACHES, AND PTs. School's obligations, if any, to make payments under this Agreement are as set forth on the Cover and Section 2.1 below.
- 1.3.3 IMPLEMENTATION OF INDUCTION PROGRAMS. School shall:
  - 1.3.3.1 Be responsible for monitoring the credentialing of its teachers through coordination and cooperation with the Induction Programs.
  - 1.3.3.2 Appoint a School Induction Program lead who will fulfill roles and responsibilities described in the Induction Program Handbook, including serving on the Clear Credential Advisory Committee and attending all scheduled meetings.
  - 1.3.3.3 Meet with Induction Leadership at a minimum of once annually, regarding Roles & Responsibilities.
  - 1.3.3.4 Select PTs and Coaches to participate in the Induction Program(s).
  - 1.3.3.5 At the point of hire, notify each new PT of his or her responsibility to enter an Induction Program in order to clear his or her general and/or education specialist teaching credential.



- 1.3.3.6 Provide exemplary teachers who meet GE and EC Induction Program selection criteria to work as Coaches who will meet regularly with PTs in order to provide on-going assistance, support, formative assessment, and monitoring of progress toward completion requirements for the Clear Multiple and/or Single Subject Teaching Credential and/or Clear Education Specialist Teaching Credential.
- 1.3.3.7 Provide FCSS' Induction Program designee with the names of PTs and Coaches in a timely manner to allow the Parties to begin work at the start of the School Year stated on the Cover.
- 1.3.3.8 Ensure that Coaches attend scheduled trainings (up to 5 full days) and provide them with an additional four half-days of release time to observe and meet with each of their PTs.
- 1.3.3.9 Ensure that PTs are each provided with four half days to observe other teachers, pursuant to program requirements.
- 1.3.3.10 Provide PTs the opportunity to attend scheduled professional development training that correlates to their IIP focus.
- 1.3.3.11 Schedule and pay for substitute teachers for PTs and Coaches during all required Induction Program training.
- 1.3.3.12 Ensure that all School site administrative staff respect the confidentiality between Coaches and PTs. Induction Program assessment and activities will not be considered in School's teacher evaluation of a PT.
- 1.3.3.13 Participate in on-going local and State Induction Program evaluation.
- 1.3.3.14 Conduct an initial orientation for School's PT that includes an introduction to the School's staff to build a learning community climate within the School.
- 1.3.3.15 Conduct training with all of the School's PT, including, but not limited to: site and safety/crisis response plans; fire, earthquake, evacuation and lock down drills; medication dispensary procedures; handling of hazardous materials and blood borne pathogens; cardiopulmonary resuscitation ("**CPR**"); epilepsy and asthma response; child abuse prevention mandated reporter training; parental rights and notification; discrimination, harassment, and sexual harassment policy; bus safety; first aid procedures; weapons on campus and conflict resolution; and guidelines for accessing and using outside speakers.
- 1.3.3.16 From time to time during the Contract Term, may provide training, which may include but is not limited to, induction towards clear credentialing and/or professional development at dates, times, and locations to be determined by FCSS or other agencies.
- 1.3.3.17 Responsible for: (A) the acts and omissions of the PTs, the Coaches who are School employees, and School officers, employees, and agents; and (B) taking all reasonable precautions for the safety and prevention of injury to the person of and damage or loss to the property of the PTs, the Coaches, and the School's officers, employees, agents, and students or to any officers, employees, agents, students, or invitees of FCSS or any third party.
- 1.3.4 **SCHOOL'S SITE ADMINISTRATOR ROLES AND RESPONSIBILITIES.** School shall ensure that each School employee who is designated as a site administrator ("**Site Administrator**") understands that the knowledge, attitudes, and actions of the Site Administrator are critical to the success of the Induction Programs. School shall provide to, and review with, each Site Administrator the responsibilities set forth in Attachment 1, Site Administrator Roles and Responsibilities, and ensure that each Site Administrator complies with the provisions in Attachment 1.
- 1.3.5 **SCHOOL'S HUMAN RESOURCES CONTACT ROLES AND RESPONSIBILITIES.** School shall ensure that each School employee who is designated as a human resource contact ("**Human Resources Contact**") for the Induction Programs shall have certain responsibilities, including but not limited to those set forth in Attachment 2, Human Resources Contact Roles and Responsibilities. School shall provide to, and review with, each Human Resources Contact the responsibilities set forth in Attachment 2 and ensure that he or she complies with the provisions in Attachment 2.
- 1.3.6 **INSTRUCTIONAL COACH QUALIFICATIONS, ROLES, AND RESPONSIBILITIES.** School agrees to comply with and to ensure that each Coach whom School provides to provide support services to a PT shall sign and

comply with the terms and conditions set forth in Attachment 3, Instructional Coach Qualifications, Roles, and Responsibilities. Each completed and signed Attachment 3 shall become and constitutes a part of this Agreement.

- 1.3.7 PARTICIPATING TEACHER QUALIFICATIONS, ROLES, AND RESPONSIBILITIES. School agrees to comply with and to ensure that each of School's PT who participates in one or both Induction Programs shall sign and comply with Attachment 4, Participating Teacher Qualifications, Roles, and Responsibilities. Each completed and signed Attachment 4 shall become and constitutes a part of this Agreement. To participate in the GE Induction Program and/or the EC Induction Program, each PT shall be a contracted teacher with a Level 1 and/or Preliminary Credential employed by the School.

SECTION 1.4 COMPLIANCE WITH APPLICABLE LAW AND GRANT. Each Party shall comply with all laws and related regulations applicable to its performance of this Agreement, and all laws and related regulations for which it agreed to comply under this Agreement (collectively and separately referred to as "**Applicable Law**"). Each Applicable Law is deemed inserted herein; however, if any conflict or inconsistency exists between a provision in this Agreement and a provision in an Applicable Law, the provision in this Agreement shall govern except where the provision in this Agreement is specifically prohibited or void by the Applicable Law in which case the provision in the Applicable Law shall govern to the extent provided in the Applicable Law. If any federal funds are used to pay for this Agreement, each Party shall comply with federal suspension and debarment regulations, including Executive Order 12549 (29 C.F.R. Part 98). Each Party shall comply with the terms and conditions of each grant (if any) that provides funding for this Agreement and all laws, regulations, and requirements applicable to such grant.

SECTION 1.5 WORK PRODUCTS AND RIGHTS THERETO. The following applies to any data, document, display, drawing, report, material, invention, work, and discovery, including any copyright, right, and interest therein or thereto and whether written, recorded, or electronically stored (collectively "**Work**"), that a Party prepares for or provides to the other Party pursuant to this Agreement: (A) the Work of each Party shall remain its property and that Party shall have all interests and rights thereto; (B) each Party grants to the other Party a limited license during the Contract Term to use and reproduce the other Party's Work necessary for the Party to perform its obligations under this Agreement; and (C) upon termination of this Agreement and a Party's request, the other Party shall return any Work that belongs to the requesting Party. The provisions of this Section shall survive the termination of this Agreement.

#### SECTION 1.6 RECORDS AND INFORMATION.

- 1.6.1 REQUIRED DOCUMENTS. School shall provide to FCSS each Required Document stated on the Cover, each of which is incorporated by reference into and constitutes a part of this Agreement. If any Required Document becomes incorrect or inapplicable or expires during the Contract Term, School shall promptly notify in writing and/or submit to FCSS the corrected, updated, or effective Required Document.
- 1.6.2 CONFIDENTIAL RECORDS AND INFORMATION. If any document and/or information (for example and not as a limitation, employee or student records) that are subject to nondisclosure or protection under federal and/or California laws (collectively "**Confidential Materials**") are provided to or created by a Party for or pursuant to this Agreement, the Party shall: (A) not release, disseminate, publish, or disclose the Confidential Materials except as required by law or a court order, as this Agreement may permit, or as each Party, through its contact person listed on the Cover or other designated staff, may authorize in writing; (B) not use the Confidential Materials for any purpose not related to its performance of this Agreement; and (C) protect and secure the Confidential Materials, including those that are saved or stored in an electronic form, to ensure that they are safe from theft, loss, destruction, erasure, alteration, and unauthorized viewing, duplication, and use. The provisions of this Subsection shall survive the termination of this Agreement.
- 1.6.3 RECORD RETENTION, INSPECTION, AND AUDIT. School shall maintain accurate books and records relating to the Induction Programs and all documents required of School under this Agreement for at least five years after the date on which this Agreement terminates and make them available for review, audit, and/or copying by FCSS. If this Agreement involves the expenditure of \$10,000 or more in funds from the State, it is subject, for three years after the final payment is made, to the State Auditor's examination and audit at FCSS' request or as part of an audit of FCSS. The provisions of this Subsection shall survive the termination of this Agreement.

#### ARTICLE 2 PAYMENT.

SECTION 2.1 PAYMENT OF SCHOOL FEE TO FCSS BY CONSORTIUM SCHOOL. If School is a member of the FCOE Consortium, School shall pay to FCSS the fee in accordance with Plan A on the Cover.

SECTION 2.2 NON-CONSORTIUM SCHOOL PAYMENT OF SCHOOL FEE TO FCSS. If School is not a member of the FCOE Consortium, the School Fee shall be paid to FCSS in accordance with Plan B on the Cover.

### ARTICLE 3 TERM AND TERMINATION OF AGREEMENT.

SECTION 3.1 CONTRACT TERM. This Agreement is effective on the Effective Date and continues in full force and effect thereafter until and including the Termination Date and any extension thereto ("**Contract Term**") and, unless terminated during the Contract Term in accordance with Section 3.2 below, shall terminate at 12:00 midnight on the last day of the Contract Term without any notice or action by either Party. Any extension of the Contract Term shall be set forth in an amendment executed by the Parties.

#### SECTION 3.2 TERMINATION DURING CONTRACT TERM.

3.2.1 TERMINATION WITH OR WITHOUT CAUSE. During the Contract Term and unless specifically permitted otherwise in this Section, a Party may terminate this Agreement with or without cause by giving the other Party written notice for the Notice Period stated on the Cover.

3.2.2 TERMINATION ON OTHER GROUNDS. Despite any contrary provisions in this Agreement, FCSS may terminate this Agreement effective on the date stated in FCSS' written notice of termination to School if FCSS, the Fresno County Board of Education, and/or any entity from which FCSS receives or is to receive funds to pay for either Induction Program and this Agreement reduce or eliminate some or all such funds, or fail or determine not to appropriate sufficient funds to make future payments under this Agreement or to cover FCSS' costs to perform FCSS' obligations under this Agreement and to implement one or both Induction Programs.

3.2.3 RIGHTS AND OBLIGATIONS UPON TERMINATION. If School or FCSS terminates this Agreement for any reason, the following shall apply:

3.2.3.1 SCHOOL FEE. If the School is required to and has paid the School Fee, FCSS shall refund a portion of the School Fee, as follows: If PTs enroll any time during a fall semester and the Agreement is terminated by either party on or before December 31 of the same year, the School shall be invoiced and shall pay one-half of the full per-PT charge for each PT. If PTs are enrolled on or after January 1, the School shall be invoiced and shall pay the full per-PT charge for each PT.

SECTION 3.3 FORCE MAJEURE. A Party is not liable for failing or delaying performance of this Agreement due to events that are beyond the Party's reasonable control and occurring without its fault or negligence, for example, acts of God such as tornadoes, lightning, earthquakes, hurricanes, floods, or other natural disasters (collectively "**Force Majeure**") provided that the Party has notified the other Party in writing of the occurrence of the Force Majeure, except that a Force Majeure shall not excuse a Party's payment of any amount that is due to the other Party under this Agreement where the obligations for which payment is sought has been performed and there has been compliance with the provisions under Article 2 above.

### ARTICLE 4 INSURANCE.

School, at its cost and during the Contract Term, shall maintain in effect insurance or self-insurance that complies, at a minimum, with the following requirements, and shall provide written proof of such insurance to FCSS upon FCSS' request: (A) *commercial general liability* with limits of not less than \$1,000,000 per occurrence and \$2,000,000 general aggregate and with coverage for property damage, bodily injury, and personal and advertising injury; (B) *workers compensation* with limits of not less than \$1,000,000 or as required by State laws, whichever is greater; and *employer's liability insurance* of not less than \$1,000,000; and (C) *commercial automobile liability* covering, at a minimum, all owned, non-owned, and hired autos or any auto, with a combined single limit of not less than \$1,000,000 per accident. FCSS hereby represents that FCSS maintains self-insurance covering general liability, workers compensation, employer's liability, and automobile liability and will provide written proof thereof to School upon School's request.

### ARTICLE 5 INDEMNITY.

Each Party's indemnity, defense, and hold harmless obligations to the other Party under or related to this Agreement shall be governed solely by this Article. A Party ("**Indemnitor**") shall: (A) indemnify and hold harmless the other Party ("**Indemnitee**") to the full extent permitted by California laws for any Loss sustained by Indemnitee or a Third Party

only in proportion to Indemnitor's liability based on a Final Determination; and (B) defend and pay for all of Indemnitor's attorney's fees and litigation costs related to any Claim or Loss without any right against or from the Indemnitee for indemnity and/or hold harmless of such costs and fees, or any right for defense. A Party who intends to seek or seeks indemnity and/or hold harmless for any Loss from the other Party: (A) shall notify the other Party in writing and within a reasonable time after the Party knows or becomes aware of any Claim that may or will result in a Loss, describing, if known or determinable, the pertinent circumstances, all entities and persons involved, and the amount being claimed; and (B) shall not settle or resolve the Claim until it has notified the other Party of the Claim in accordance with the preceding provision and given the other Party written notice and an opportunity to participate in and to consent to the settlement or resolution of the Claim, which consent the other Party shall not unreasonably withhold. A Party's obligations under this Article are not limited to or by any insurance that it maintains or the lack of insurance but apply to the full extent permitted by California laws, and shall survive the termination of this Agreement. **"Claim"** means any claim, demand, lawsuit, cause of action, action, cross-complaint, cross-action, and/or proceeding arising out of, resulting from, or relating to this Agreement where there has been no Final Determination. **"Loss"** means any bodily injury, property damage, personal injury, advertising injury, liability, loss, damage, judgment, expense, and/or cost (excluding attorney's fees and litigation costs that a Party or a Third Party incurred or paid related to a Loss or Claim) arising out of, resulting from, or relating to this Agreement and for which there has been a Final Determination that a Party is or both Parties are liable. **"Third Party"** means a person who or an entity that is *not* any of the following: (A) a Party; (B) an officer, employee, or agent of a Party; or (C) contracted with (whether directly or through a subcontract of any level) or otherwise retained by a Party to act for or on the Party's behalf. **"Final Determination"** means any judgment, order, or decision, each a **"Determination,"** by a court of competent jurisdiction or a governmental entity with jurisdiction to render the Determination where the Determination is not subject to appeal or the period for an appeal has expired.

## **ARTICLE 6 DISPUTE RESOLUTION.**

The Parties shall meet and confer in good faith to resolve any dispute between them arising out of, resulting from, or relating to this Agreement, including any Claim or Loss for which a Party seeks indemnity pursuant to Article 5 and any dispute relating to this Agreement that arises or occurs after the termination of this Agreement. During any dispute, FCSS' decision, for the time being, shall prevail and the Parties shall perform this Agreement as FCSS directs without prejudice to a Final Determination, as this term is defined in Article 5 above. During a dispute regarding payment under this Agreement, the Party that is paying shall pay the payee Party the amount that is undisputed and due to the payee Party; if a disputed amount is finally determined in a Final Determination to be due to the payee Party, the payor Party shall pay such amount to the payee Party within 30 days of the Final Determination, unless a different date is stated in the Final Determination or in an agreement executed by the Parties, in which case, the payor Party shall pay the Payee Party in accordance therewith. Except for an action to preserve the status quo and/or prevent irreparable harm, a Party shall not commence any cause of action, action, lawsuit, or proceeding arising out of, resulting from, or relating to this Agreement or the Programs until after complying with this Article. The provisions of this Article shall survive the termination of this Agreement.

## **ARTICLE 7 GENERAL PROVISIONS.**

**SECTION 7.1 ENTIRE AGREEMENT, EXECUTION, AMENDMENT, AND WAIVER.** This Agreement is a complete and exclusive statement of the Parties' agreement under Code of Civil Procedure section 1856. The Parties may execute this Agreement and any amendment hereto in counterparts such that each Party's signature is on a separate page. A copy or an original of this Agreement or an amendment with the Parties' signatures, whether original or transmitted by electronic means, shall be deemed a fully executed contract. The Parties may amend or waive any provision of this Agreement only by a writing executed by them.

**SECTION 7.2 INTERPRETATION; APPLICABLE LAWS AND TIME ZONE; VENUE; SEVERABILITY; AND SURVIVAL OF TERMINATION.** In the event of any uncertainty of any language in this Agreement, the Parties agree that the provisions of Civil Code section 1654 shall not apply to interpret the uncertainty. The language of this Agreement shall be interpreted according to its fair meaning and not strictly for or against any Party and under California laws without giving effect to California's choice of law provisions that may result in the application of the laws of another jurisdiction. All dates and times stated in this Agreement shall be according to Pacific Time. All causes of action, actions, lawsuits, and proceedings arising out of, resulting from, or relating to this Agreement shall be adjudicated in state or federal court in Fresno County, California, provided that FCSS does not hereby waive any immunity to suit. If a court of competent jurisdiction holds any provision of this Agreement void, illegal, or unenforceable, this Agreement shall remain in full force and effect and shall be interpreted as though such invalidated provision is not a part of this Agreement and the remaining provisions shall be construed to preserve the Parties' intent in this Agreement. Any provision in this Agreement that by its nature applies after, or is specifically stated to survive, the termination of this Agreement shall survive the termination of this Agreement.

SECTION 7.3 INDEPENDENT CONTRACTOR, ASSIGNMENT, AND TRANSFER. Each Party is an independent contractor, and it and its officers, employees, and agents are not, and shall not represent themselves as, officers, employees, or agents of the other Party. This Agreement does not and shall not be construed to create an employment or agency relationship, partnership, or joint venture between the Parties. Each Party and its officer, employees, agents, and any other person performing services for or on behalf of the Party shall not have any right or claim against the other Party for wages or employee compensation, social security benefits, workers compensation benefits, health benefits, vacation, sick leave, or other employee benefits. Each Party shall not assign or transfer any or all of its obligations and/or rights under this Agreement, including by operation of law or change of control or merger, without the other Party's prior written consent, the Parties agreeing that this provision does not prohibit FCSS from contracting with one or more third parties to perform any of FCSS' obligations under this Agreement.

SECTION 7.4 NOTICES. Except as may be specifically stated otherwise in this Agreement in which case such provision shall govern to the extent provided therein, each Party shall give any notices, demands, and all other communications required or permitted under this Agreement in writing and by one of the following methods to the other Party at its address and/or email stated on the Cover, delivery to be effective upon receipt thereof by the other Party: (A) hand delivery; (B) sent by a reputable overnight courier service that tracks the delivery; (C) sent by certified mail, return receipt requested, postage prepaid; or (D) sent by regular mail *and* transmitted by e-mail; and, ***if to FCSS, a copy of any notice and demand by email to:*** FCOE Legal Services at [legalservices@fcoe.org](mailto:legalservices@fcoe.org). A Party may change its contact person and/or contact information stated on the Cover by notifying the other Party of the particular change and the effective date thereof in accordance with this Section. The provisions of this Section shall survive the termination of this Agreement.

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ATTACHMENT 1  
**SITE ADMINISTRATOR ROLES AND RESPONSIBILITIES**

Site Administrator understands that his/her knowledge, attitudes, and actions are critical to the success of an effective Induction Program. In order to create and nurture the positive climate necessary for this success, each Site Administrator shall have certain responsibilities for facilitating the successful implementation and operation of the GE Induction Program and/or ES Induction Program (separately "**Induction Program**" and collectively "**Induction Programs**"), which responsibilities include but are not limited to the following:

1. Annually meet with FCSS' staff that are responsible for the implementation of the Induction Programs ("**Program Staff**") and attend any periodic informational meetings.
2. Keep informed about the activities and requirements of the Induction Programs by reviewing written Induction Program materials and communicating with the Induction Program Staff as necessary.
3. Select fully-credentialed teachers with a minimum of three years of exemplary teaching experience that meet Induction Program selection criteria (as stated on the Induction Coach Nomination Form) to work as Induction Coaches ("**Coaches**") who will meet regularly for 1-2 hours per week with Participating Teachers ("**PTs**") to provide the PT with on-going assistance, support, formative assessment, and monitoring of completion of the requirements for the Clear General Education Teaching Credential (**must be completed within two years**) and/or Clear Education Specialist Credential.
4. Appropriately match, well in advance of the beginning of the School Year, PTs with Coaches at the same site based on credentials held, subject matter/grade level taught, and relevant experience. ES Induction Program PTs and Coaches who are paired must have matching credential types. If an exact match is not possible within a pair, another veteran teacher with the same credential type must be made available in addition to the assigned Coach to offer specialized support to the PT via phone, email, or in person.
5. Assign one PT (two maximum) to each Coach, unless the Coach is on full or part-time release.
6. Place PTs in classroom assignments that provide opportunities for success and professional growth and provide additional assistance to PTs assigned to work in more challenging settings.
7. Conduct an initial orientation for PTs to introduce them to the staff and learning community, and to inform them about site resources, personnel, procedures, and policies.
8. Provide necessary release time for PTs and Coaches to attend scheduled trainings (5 full days per school year) and a minimum of four half-days of release time for Coach and/or PT to complete required observations.
9. Participate in formal and informal evaluations of the Induction Programs.
10. Understand that the School must provide and cover the costs of substitutes for the School's PTs and Coaches, pay any stipends for Coaches (if School elects to pay such stipends), and provide release time for observation.
11. Understand and agree that the activities of the Induction Programs can play no part in the formal evaluation process of any PT or Coach.
12. Respect and maintain the confidentiality between each PT and each Coach.
13. Conduct training with all PT that includes: site and School safety/crisis response plans; fire, earthquake, evacuation and lock down drills; medication dispensary procedures; handling of hazardous materials and blood borne pathogens; CPR; epilepsy and asthma response; child abuse prevention mandated reporter training; parental rights and notification; discrimination, harassment, and sexual harassment policy; bus safety; first aid procedures; weapons on campus and conflict resolution; and guidelines for accessing and using outside speakers.
14. Be aware of each PT's Individual Induction Plan (IIP) and provide applicable professional development opportunities relating to that focus.
15. Monitor and be involved in each PT's progress as deemed necessary by the FCSS' Induction Program Staff.

//

ATTACHMENT 2  
**HUMAN RESOURCES CONTACT ROLES AND RESPONSIBILITIES**

Each School employee who is designated as a human resource contact ("**Human Resources Contact**") for the GE Induction Program and the ES Induction Program, separately "**Induction Program**" and collectively "**Induction Programs**," understand that he/she has certain responsibilities, including but not limited to the following:

1. Understand the eligibility for the PT to participate in one or both Induction Programs.
2. Understand and notify eligible Participating Teachers ("**PT**") that they must complete the Teacher Induction Program within two years.
3. At the point of hire, determine whether or not newly hired teachers qualify for one or both Induction Programs, using the Notification of Eligibility for Induction form provided by FCSS staff that is responsible for implementing the Induction Programs ("**Induction Program Staff**").
4. Notify each PT of his/her responsibility to enter a professional teacher induction program and complete the Notification Form.
5. Forward a copy of the completed Notification Form, along with a copy of the PT's credential, to Induction Program Staff within 15 working days of the date on which the PT was hired.
6. Provide a copy of the completed Notification Form to the PT and retain one copy for the School's records.

//



ATTACHMENT 3  
**INDUCTION COACH QUALIFICATIONS, ROLES, AND RESPONSIBILITIES**  
**[Must be signed by each Instructional Coach at the time of registration]**

Print Name: \_\_\_\_\_

District: \_\_\_\_\_

Signature: \_\_\_\_\_

School Site: \_\_\_\_\_

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

Grade/Subject: \_\_\_\_\_

I, being the person named above, understand that my work as an Induction Coach (**"Coach"**) is crucial to the success of the Fresno County Office of Education General Education (**"GE"**) Induction Program and Education Specialist (**"ES"**) Induction Program, separately **"Induction Program"** and collectively **"Induction Programs"**. I represent that I have a minimum of three or more years of exemplary teaching experience; understand best instructional practices; have knowledge of beginning teacher development; have knowledge of State-adopted frameworks and academic content standards and performance levels; and I am committed to support each Participating Teacher (**"PT"**) who is assigned to me through a collaborative relationship. I agree to assume certain responsibilities for ensuring and facilitating the successful implementation and operation of the Induction Programs, including but not limited to:

1. Commitment to work with the PT for at least two school years.
2. Work collaboratively with the PT by meeting on a set day and time a minimum of 1-2 hours per week for planning, coaching, problem solving assistance, facilitating reflective practice, completing the Formative Assessment for California Teachers (**"FACT"**) Modules. I understand that the PT's failure to complete modules in a timely manner will result in meetings with FCSS staff who are responsible for implementing the Programs (**"Induction Program Staff"**) and/or notification to my School's site administrator.
3. Provide on-site support to the PT through lesson development, lesson observation, lesson demonstration, lesson debrief, and student work analysis as may be appropriate.
4. Participate in all Coach trainings, network meetings, and other related events or activities to acquire the skills needed to implement formative assessment and to provide specific support based on the California Standards for the Teaching Profession (**"CSTP"**).
5. Complete and submit to Induction Program Staff monthly collaboration logs as evidence of monthly collaboration with PTs.
6. Participate in local and State evaluation activities of the Induction Programs and their operations (i.e. surveys, questionnaires, and interviews).
7. Guide and assist the PT to develop and implement, and periodically revise an Individual Induction Plan (IIP) and to collect evidence required for credential completion within **two years** of the Formative Assessment System.
8. Attend an intake meeting and guide and assist the PT to develop an ES Induction Program IIP based on a Menu of Options. (Only applicable to ES Induction Program Coaches).
9. Assist the PT in demonstrating application of the CSTP and State-adopted frameworks and adopted curriculum materials in one content area within the context of instructional practice, showing response to individual diverse student needs beyond what was demonstrated for the preliminary credential.
10. Understand and agree: (A) School may make a stipend available for work performed outside of regular work hours, completion of FACT Modules, and required documentation; (B) my failure to fully perform in accordance with this Attachment or submit documents on time will result in a loss or reduction of the stipend, if any stipend is provided by School; (C) PT's participation in an Induction Program has no bearing on, and plays no part in, the PT's formal evaluation process in the School; and (E) Coach effectiveness survey information will be collected, analyzed, and shared with applicable stakeholders, used in state reporting, and considered for future individual nomination.
11. Maintain appropriate confidentiality and professional discretion concerning my work with the PT.
12. If either the PT or I are dissatisfied with the pairing, contact the Induction Program Staff at the earliest practical opportunity.

//

ATTACHMENT 4  
**PARTICIPATING TEACHER, QUALIFICATIONS, ROLES, AND RESPONSIBILITIES**  
**[Must be signed by each Participating Teacher at the time of registration]**

Print Name: \_\_\_\_\_

District: \_\_\_\_\_

Signature: \_\_\_\_\_

School Site: \_\_\_\_\_

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

Grade/Subject: \_\_\_\_\_

I, being the person named above, understand and agree that to receive the full benefits provided by the Fresno County Office of Education General Education (**"GE"**) Induction Program and/or Education Specialist (**"ES"**) Induction Program, separately **"Induction Program"** and collectively **"Induction Programs"**. My participation carries with it certain personal responsibilities and expectations, which include but are not limited to, the following:

1. Work collaboratively with my assigned Induction Coach (**"Coach"**) by meeting on a set day and time a minimum of 1-2 hours weekly, and communicating on a regular basis.
2. Collaborate with my Coach to complete and submit to FCSS staff who are responsible to implement the Programs (**"Induction Program Staff"**) collaboration logs.
3. Work collaboratively with my Coach to develop an IIP that includes professional growth objectives based on formative assessment results.
4. Attend regularly scheduled meetings, trainings, and workshops related to induction requirements, and bring all required materials to the network meetings.
5. Attend an intake meeting to develop an ES Induction Program IIP and Menu of Options.
6. All Level 1, PTs must complete additional requirements. Any and all costs related to the additional requirements are the responsibility of the PT. (Only applicable to ES Induction Program PT).
7. Effectively use the Continuum of Teaching Practice (**"CTP"**) as a guide for self-assessment.
8. Complete the Formative Assessment for California Teachers (**"FACT"**) modules in collaboration with my Coach. I understand that failure to complete modules in a timely manner will result in additional meetings with the Induction Program Staff and/or notification to my School Site Administrator.
9. Collect all required evidence in a Digital Professional Induction Portfolio that demonstrates knowledge and application beyond what was demonstrated for the preliminary credential.
10. Participate in local and State evaluation activities of the Induction Program(s) and their operations (i.e. surveys, questionnaires, and interviews).
11. Understand the following: (A) my participation in an Induction Program has no bearing on, and plays no part in, my formal evaluation process in the School; (B) I am expected to complete the Induction Program(s) within 2 school years; (C) I may request an extension by completing an Induction Program Extension Request only if personal catastrophic incidents or illness prevent me from completing the Induction Program(s) within the two years; (D) an early/alternate completion option is available for qualified teachers with at least one year of teaching experience; (E) I must successfully complete all Induction Program requirements within two school years in order to be recommended for my Clear Teaching Credential; and (F) Feedback on my Coach's effectiveness will be collected, analyzed, and shared with applicable stakeholders, used in state reporting, and considered for future Coach nomination.
12. If either I or the Coach assigned to assist me are dissatisfied with the pairing, contact Induction Program Staff at the earliest practical opportunity.
13. I also hereby consent to the recording and/or transmission of my image and/or voice (hereinafter "my appearance") during my participation in the Induction Program, and I further grant my consent to FCSS to use,

reuse, transmit, exhibit, publish and distribute my appearance, in whole or in part, without restriction and without compensation, now and in the future, for instructional, promotional, artistic, trade, commercial or other purposes.

☐

YES

☐

NO

14. By initialing below, I verify that I have engaged in an entrance meeting with the Induction Consortium staff and have been informed of the following:

Initials

- \_\_\_\_\_ The Induction Program and my responsibilities to the program were described to me.
- \_\_\_\_\_ The requirements for obtaining my Clear credential were explained to me.
- \_\_\_\_\_ My eligibility for the Induction Program was explained to me, along with the requirement to enter an induction program if my primary credential was issued after August 30, 2004.
- \_\_\_\_\_ I have been informed of the availability and requirements for the Early Completion Option (SB 57). (GE Induction)
- \_\_\_\_\_ I have reviewed and understand the Advice and Assistance Process for the FCSS GE and ES Induction Program(s).
- \_\_\_\_\_ I understand that my participation in the Induction Program will be monitored and documented. This monitoring includes ongoing portfolio reads and may include additional advice and assistance. Lack of adequate progress may be reported to my employer.
- \_\_\_\_\_ I understand that the Induction Program may be extended if personal **catastrophic incidents or illness** prevent me from completing the Induction Program **within two years**. I understand that this extension is offered according to stated program criteria and can only be offered at my request.
- \_\_\_\_\_ My responsibility to attend required network meetings, optional assistance meetings, and optional professional development activities was explained to me.
- \_\_\_\_\_ My responsibility to accumulate evidence of professional growth in relation to the following was explained to me: Formative Assessment, *The California Standards for the Teaching Profession*, completion of two Individual Induction Plans (IIPs), and completion of Induction Standards. This evidence will be placed in my digital induction portfolio.
- \_\_\_\_\_ I am required to complete induction in order to clear my credential. Should I fail to enter an induction program, I understand that this would jeopardize the completion of the program within **two years**.
- \_\_\_\_\_ Should I fail to complete the induction program requirements within two years, my progress toward completion will be reported to my employer.
- \_\_\_\_\_ Should I not enroll in the Fresno County Superintendent of Schools' Induction Program, I will write a letter to the director of same indicating that I understand my responsibility to clear my credential and how I intend to clear my credential. **Under such circumstances, I absolve the consortium from its responsibility to provide me with an induction program.**

**Madera Unified School District  
Board of Trustees Meeting  
Student Overnight or Out of State Field Trip Request  
December 8, 2015**

<b>Date</b>	<b>School</b>	<b>Name</b>	<b>Field Trip - # of Students</b>	<b>Location</b>	<b>Cost</b>	<b>Funding</b>	<b>Vehicle Type</b>
12/28/15 to 12/29/15	MHS	Romine	MHS Wrestling Team to Coast Classic Invitational 16 students - 6 Adults	Aptos, CA	\$1200 Transportation \$700 Lodging	MHS Athletics MHS Boosters	District Vans
1/8/16 to 1/9/16	MSHS	Kuera / Luxton	Madera FFA Student to FFA Cine Prunning Contest 8 students - 2 adults	St. Helena, CA	\$100 Transportation \$400 Lodging	MSHS AG Funds MSHS ASB	District Vans
1/20/16 to 1/24/16	MSHS	Deniz / George	Madera FFA Student to Butte College Arc Exposure 6 students - 2 adults	Chico, CA	\$600 Transportation \$500 Lodging	MSHS AG Funds MSHS ASB	District Vans
1/21/16 to 1/23/16	MHS	Romine	MHS Wrestling Team to Cali Invitational Tournament 16 students - 6 Adults	Morro Bay, CA	\$1100 Transportation \$600 Lodging	MHS Athletics MHS Boosters	District Vans
1/29/16 to 1/30/16	MHS	Romine	MHS Wrestling Team to Overfelt Tournament 16 students - 6 Adults	San Jose, CA	\$1200 Transportation \$700 Lodging	MHS Athletics MHS Boosters	District Vans
2/26/16 to 2/27/16	MHS	Romine	MHS Wrestling Team to Masters Tournament 16 students - 6 Adults	Lemoore, CA	\$1100 Transportation \$600 Lodging	MHS Athletics MHS Boosters	District Vans
2/29/16 to 3/3/16	Howard	Tamberi	Howard 6th grade to Sierra Outdoor School Science Camp 60 students -10 Adults	Sonora, CA	\$1,000 Transportation \$12,000 Lodging	Howard Community Club	Charter
3/3/16 to 3/5/16	MHS	Romine	MHS Wrestling Team to State Tournament 16 students - 6 Adults	Bakersfield, CA	\$1100 Transportation \$600 Lodging	MHS Athletics MHS Boosters	District Vans
4/28/16 to 5/1/16	MSHS	Harabedian	MSHS ASB District Music to Disneyland 55 students - 3 Adults	Anaheim, CA	\$6000 Transportation \$8640 Lodging	MSHS ASB MSHS ASB	Bus



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request Approval of proposed process and timeline of naming new school facilities

**Responsible Staff:** **Sandon Schwartz, Asst. Supt. of Administrative & Support Services**  
Rosalind Cox, Director of Facilities Planning & Construction Mgmt.

**Agenda Placement:** Old Business

**Background/ rationale:**

Staff will present a proposed process and timeline of naming the New Elementary School and later the New High School.

**Financial impact:** None

**Superintendent's recommendation:**

The Superintendent recommends approval of the proposed process and timeline of naming new school facilities.

**Supporting documents attached:**



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Second Reading and Request Approval of Revised Board Policies and Administrative Regulations for Administrative & Support Services

**Responsible Staff:** Sandon Schwartz, Asst. Supt. of Administrative & Support Svcs.

**Agenda Placement:** Old Business

**Background/ rationale:** Revisions/New Language are recommended by CSBA on the following Board Policies and Administrative Regulations:

- BP/AR 3270 Sale and Disposal of Books, Equipment and Supplies
- AR 3311 Bids
- AR 3512 Equipment

**Financial impact:** None

**Superintendent's recommendation:** The Superintendent recommends a second reading and approval of the revised Board Policies and Administrative Regulations.

**Supporting documents attached:**

- Revised Board Policies and Administrative Regulations

# Madera USD

## Board Policy

### Sale And Disposal Of Books, Equipment And Supplies

BP 3270

#### Business and Noninstructional Operations

When any district-owned instructional materials, equipment, supplies, or other personal property becomes unusable, obsolete, or no longer needed, the Superintendent or designee shall notify the Governing Board, provide an estimated value, and recommend whether the items be sold or disposed of by one of the methods prescribed in law and administrative regulation. Upon approval by the Board, the Superintendent or designee shall arrange for the sale or disposal of these items.

(cf. 0440 - District Technology Plan)

(cf. 6161 - Equipment, Books and Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6163.1 - Library Media Centers)

Instructional materials shall be considered obsolete or unusable by the district if they have been replaced by more recent editions or new materials selected by the Board, are not aligned with the district's academic standards or course of study, and have no foreseeable value in other instructional areas. Such material may be sold or donated if they continue to serve educational purposes that would benefit others outside the district. Instructional materials are not appropriate for sale or donation if they meet the following criteria:

1. Contain information rendered inaccurate or incomplete by new research or technologies
2. Contain demeaning, stereotyping, or patronizing references to any group of persons protected against discrimination by law or Board policy
3. Are damaged beyond use or repair

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6011 - Academic Standards)

(cf. 6143 - Courses of Study)

The Superintendent or designee shall establish procedures to be used when selling equipment or supplies originally acquired under federal grant or subgrant. Such procedures shall be designed to ensure in the highest possible return (34CFR 80.32)

(cf. 3440 - Inventories)



Legal Reference:

EDUCATION CODE

17540-17542 Sale or lease of personal property by one district to another

17545-17555 Sale of personal property

35168 Inventory, including record of time and mode of disposal

60510-60530 Sale, donation, or disposal of instructional materials

GOVERNMENT CODE

25505 District property; disposition; proceeds

CODE OF REGULATIONS, TITLE 5

3944 Consolidated categorical programs, district title to equipment

3946 Disposal of equipment purchased with state and federal consolidated application funds

UNITED STATES CODE, TITLE 40

549 Surplus property

CODE OF FEDERAL REGULATIONS, TITLE 34

80.32-80.33 Equipment and supplies acquired under a grant or subgrant

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Standards for Evaluating Instructional Materials for Social Content, 2000

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

School Services of California, Inc.: <http://www.sscal.com>

Policy MADERA UNIFIED SCHOOL DISTRICT

adopted: December 13, 2011 Madera, California

revised: December 8, 2015

# **Madera USD**

## **Administrative Regulation**

### **Sale And Disposal Of Books, Equipment And Supplies**

AR 3270

#### **Business and Noninstructional Operations**

##### **Other Personal Property**

The district may sell surplus or obsolete district-owned personal property through any of the following methods:

1. The Superintendent or designee may advertise for bids by posting a notice in at least three public places in the district for at least two weeks, or by publishing a notice at least once a week for at least two weeks in a newspaper having a general circulation in the district and, if possible, publishing within the district. The district shall sell the property to the highest responsible bidder or shall reject all bids. (Education Code 17545, 17548)

Property for which no qualified bid has been received may be sold, without further advertising, by the Superintendent or designee. (Education Code 17546)

(cf. 3311 - Bids)

2. The property may be sold by means of a public auction conducted by district employees, employees of other public agencies, or by contract with a private auction firm. (Education Code 17545)

3. The district may sell the property without advertising for bids under any of the following conditions:

a. The Governing Board members attending a meeting unanimously agree that the property, whether one or more items, does not exceed \$2,500 in value. (Education Code 17546)

(cf. 9323.2 - Actions by the Board)

b. The district sells the property to agencies of federal, state, or local government, to any other school district, or to any agency eligible under the federal surplus property law and the sale price equals the cost of the property plus the estimated cost of purchasing, storing, and handling. (Education Code 17540; 40USC 549)

c. The district sells or leases the property to agencies of the federal, state, or local government or to any other school district and the price and terms of the sale or lease are fixed by the Board and approved by the County Superintendent of Schools. (Education Code 17542)

If the Board members attending a meeting unanimously find that the value of the property is insufficient to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the Board or may be disposed of by dumping. (Education Code 17546)

Money received from the sale of surplus property shall be either deposited in the district reserve or general fund or credited to the fund from which the original purchase was made. (Education Code 17547)

### Instructional Materials

Surplus or undistributed obsolete instructional materials that are usable for educational purposes may be sold by the district, alternatively, such materials may be donated to: (Education Code 60510)

1. Another district, country free library, or other state institution
2. A united States public agency or institution
3. A nonprofit charitable organization
4. Children or adults in California or foreign countries for the purpose of increasing the general literacy of people.

(cf. 0440 - District Technology Plan)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6163.1 - Library Media Centers)

Any organization, agency, or institution receiving obsolete instructional materials donated by the district shall certify to the Governing Board that it agrees to make no charge to any persons to whom it gives or lends these materials. (Education Code 60510, 60511)

At least 60 days before selling or donating surplus or obsolete instructional materials, the Superintendent or designee shall notify the public of the district's intention to do so through a public service announcement on a local television station, in a local newspaper, or by another means that will most effectively reach the entities described above. Representatives of those entities and members of the public also shall be notified of the opportunity to address the Board regarding the distribution of these materials.

(cf. 9323 - Meeting Conduct)

Surplus or undistributed obsolete instructional materials which are unusable or which cannot be distributed as specified above may be disposed of by either of the following: (Education Code 60530)

1. Mutilated so as not to be salable as instructional materials and sold for scrap or for use in the manufacture of paper pulp or other substances at the highest obtainable price

2. Destroyed by any economical means, provided that the materials are not destroyed until at least 30 days after the district has given notice to all persons who have filed a request for such notice

(cf. 3510 - Green School Operations)  
(cf. 3511.1 - Integrated Waste Management)

Regulation MADERA UNIFIED SCHOOL DISTRICT  
approved: December 13, 2011 Madera, California  
revised: December 8, 2015



# **Madera USD**

## **Administrative Regulation**

### **Bids**

AR 3311

#### **Business and Noninstructional Operations**

##### **Advertised/Competitive Bids**

The following administrative regulation is for the use by district that has not adopted the provisions of the Uniform Public Construction Cost Accounting Act (UPCCAA). Procedures and bid limit under the UPCCAA are specified in Public Contract Code 22030-22045.

The district shall seek competitive bids through advertisement for contracts involving an expenditure of \$15,000 or more for a public project. Public project means construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, and repair work involving a district owned, leased, or operated facility. (Public Contract Code 20111, 22002)

The district shall also seek competitive bids through advertisement for contracts exceeding the amount specified in law, and as annually adjusted by the Superintendent of Public Instruction, for any of the following: (Government Code 53060; Public Contract Code 20111)

1. The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the district
2. Services, not including construction services or special services and advice in accounting, financial, legal, or administrative matters
3. Repairs, that are not a public project, including maintenance

Maintenance means routine, recurring, and usual work for preserving, protecting, and keeping a district facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. Maintenance includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility, as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. Maintenance does not include painting, repainting, or decorating other than touchup, or among other types of work, janitorial or custodial services and protection provided by security forces (Public Contract Code 20115)

##### **Instructions and Procedures for Advertised Bids**

The Superintendent or designee shall call for bids by placing a notice at least once a week for two weeks in a local newspaper of general circulation published in the district, or if no such newspaper exists, then in some newspaper of general circulation that is circulated in the county.

The Superintendent or designee also may post the notice on the district's web site or through an electronic portal. The notice shall state the work to be done or materials or supplies to be furnished and the time and place and web site where bids will be opened. The district may accept a bid that has been submitted electronically or on paper. (Public Contract Code 20112)

(cf.113 – District and School Web Sites)

The notice shall contain the time, date, and location of any mandatory prebid conference, site visit, or meeting. The notice shall also detail when and where project documents, including final plan and specifications, are available. Any such mandatory visit or meeting shall occur not less than five calendar days of the publication of the initial notice. (Public Contract Code 6610)

Bid instructions and specifications shall include the following requirements and information:

1. All bidders shall certify the minimum, if not exact, percentage of post-consumer materials in products, materials, goods, or supplies offered or sold. (Public Contract Code 22152)

(cf. 3510 - Green School Operations)

2. All bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security: (Public Contract Code 20107, 20111)
  - a. Cash
  - b. A cashier's check made payable to the district
  - c. A certified check made payable to the district
  - d. A bidder's bond executed by an admitted surety insurer and made payable to the district

The security of unsuccessful bidders shall be returned in a reasonable period of time, but in no event later than 60 days after the bid is awarded. (Public Contract Code 20111)

3. When a standardized proposal form is provided by the district, bids not presented on the standard form shall be disregarded. (Public Contract Code 20111.5)
4. Bids shall not be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 20112)
5. When two or more identical lowest or highest bids are received, the Board may determine by lot which bid shall be accepted. (Public Contract Code 20117)
6. If the district requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, the bid solicitation shall specify which



one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in item #6a below shall be used. (Public Contract Code 20103.8)

- a. The lowest bid shall be the lowest total of the bid prices on the base contract without consideration of the prices on the additive or deductive items.
- b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.
- c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that, when taken in order from a specifically identified list of those items in the solicitation, and added to or subtracted from the base contract, are less than or equal to a funding amount publicly disclosed by the district before the first bid is opened.

The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders or proposed subcontractors or suppliers from being revealed to the district before the ranking of all bidders from lowest to highest has been determined. (Public Contract Code 20103.8)

7. The district shall consider only responsive bids from responsible bidders in determining the lowest bid.
8. Any subsequent change or alteration of a contract shall be governed by the provisions of Public Contract Code 20118.4.
9. After being opened, all submitted bids become public records pursuant to Government Code 6252 and shall be made available for public review pursuant to law, Board policy, and administrative regulation.

(cf. 1340 - Access to District Records)

10. When a bid is disqualified as nonresponsive based on district investigation or other information not obtained from the submitted bid, the Superintendent or designee shall notify the bidder and give him/her an opportunity to respond to the information.

#### Prequalification Procedure

When any public project involves an expenditure of \$1,000,000 or more and is funded or reimbursed wholly or partly by the School Facilities Program funds or other future state school don, the district shall prequalify prospective bidders either quarterly or annually. The prequalification shall be valid for one year and the following requirements shall apply: (Education Code 17406, 17407; Public Contract Code 20111.6)

1. Prospective bidders, including, but not limited to, prime, general engineering, and general building contractors and electrical, mechanical, and plumbing subcontractors, as defined in the Business and Professions Code 4113, 7056, or 7057, as applicable, shall submit a standardized questionnaire and financial statement 10 or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.
2. Prospective bidders shall be prequalified by the district five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

If the project includes electrical, mechanical, or plumbing components that will be performed by electrical, mechanical, or plumbing contractors, the Superintendent or designee shall make available to all bidders a list of prequalified general contractors and electrical, mechanical, and plumbing subcontractors five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

For all other contracts requiring competitive bidding, the district may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification.

Prospective bidders for such contracts shall submit the questionnaire and financial statement at least five day before the date fixed for public opening of sealed bids and shall be prequalified by the district at least one day before the fixed bid-opening dated. (Public Contract Code 20111.5)

The Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. Bidders must be deemed prequalified by the district at least one day before the fixed bid-opening date. (Public Contract Code 20111.5)

#### Award of Contract

The district shall award each contract to the lowest responsible bidder except in the following circumstances:

1. When the contract is for the procurement and/or maintenance of electronic data processing systems and supporting software, in which case the Board may contract with any one of the three lowest responsible bidders (Public Contract Code 20118.1)
2. For any transportation service contract involving an expenditure of more than \$10,000, which and which will be made with any person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of students who are to be transported, in which case the Board may contract with other than the lowest bidder (Education Code 39802)
3. When the contract is one for which the Board has established goals and requirements relating to participation of disabled veteran, or small business enterprises in accordance with Public Contract Code 2000-2002, in which case the Board may contract with the



lowest responsible bidder who submits a responsive bid and complies or makes a good faith effort to comply with the goals and requirements (Public Contract Code 2000-2002)

#### Alternative Bid Procedures for Technological Supplies and Equipment

Rather than seek competitive bids, the Board may use competitive negotiation when it makes a finding that district procurement is for computers, software, telecommunications equipment, microwave equipment, or other related electronic equipment and apparatus. Competitive negotiation shall not be used to contract for construction or for the procurement of any product that is available in substantial quantities to the general public. (Public Contract Code 20118.2)

The competitive negotiation process shall include, but not be limited to, the following requirements: (Public Contract Code 20118.2)

1. The Superintendent or designee shall prepare a request for proposals (RFP) that shall be submitted to an adequate number of qualified sources, as determined by the district, to permit reasonable competition consistent with the nature and requirement of the procurement.
2. Notice of the RFP shall be published at least twice in a newspaper of general circulation, at least 10 days before the date for receipt of the proposals.
3. The Superintendent or designee shall make every effort to generate the maximum feasible number of proposals from qualified sources and shall make a finding to that effect before proceeding to negotiate if only a single response to the RFP is received.
4. The RFP shall identify all significant evaluation factors, including price, and their relative importance.
5. The Superintendent or designee shall provide reasonable procedures for the technical evaluation of the RFPs received the identification of qualified sources, and the selection for the award of the contract.
6. The Board shall award the contract to the qualified bidder whose proposal meets the evaluation standards and will be most advantageous to the district with price and all other factors considered.
7. If the Board does not award the contract to the bidder whose proposal contains the lowest price, then the Board shall make a finding setting forth the basis for the award to another bidder.
8. The Board, at its discretion, may reject all proposals and request new RFPs.
9. Provisions in any contract concerning utilization of small business enterprises that are in accordance with the RFP shall not be subject to negotiation with the successful proposer.

## Bids Not Required

Without advertising for bids and upon a determination that it is in the best interest of the district, the Board may authorize by contract, lease, requisition, or purchase order, another public corporation or agency to lease data-processing equipment or to purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for the district in the manner that the other public corporation or agency is authorized to make the leases or purchases from a vendor ("piggyback"). (Public Contract Code 20118)

(cf. 3300 - Expenditures and Purchases)

Alternatively, if there is an existing contract between a public corporation or agency has an existing contract with a vendor for the lease or purchase of personal property, the district may authorize the lease or purchase of personal property directly from the vendor and make payments under the same terms that are available to the public corporation or agency under the contract. (Public Contract Code 20118)

In addition, upon a determination that it is in the best interest of the district and without advertising for bids, the Board may lease currently owned district property to any person, firm, or corporation for a minimum of \$1 per year, as long the lease requires the person, firm, or corporation to construct a building or buildings on the property for the district's use during the lease and the property and building(s) will vest in the district at the expiration of the lease ("lease-leaseback"). Prior to entering into a lease-leaseback agreement, the Superintendent or designee shall have on file the contractor's enforceable commitment that the contractor and its subcontractors at every tier will use a skilled and trained workforce to perform all work on the project or contract that falls within an apprenticeable occupation in the building and contraction trades.(Education Code 17406, 17407.5)

(cf. 3280 - Sale or Lease of District-Owned Real Property)

Any lease-leaseback agreement shall include a lease term that specifies the district's occupancy of the building or improved property and a financing component as may be determined on a case- by- case basis.

Regardless of the funding sources, when any lease-leaseback agreement is for a public project, involves an expenditure of \$1,000,000 or more, and meets other criteria in Public Contract Code 20111.6, the prequalification requirements specified in the "Prequalification Procedure" section above shall be followed. (Education code 17406)

Without advertising for bids, the Board may enter into an energy service contract and any related facility ground lease, when it determines that the terms of the contract and lease are in the best interest of the district. The Board's determination shall be made at a regularly scheduled public hearing of which notice is given to the public at least two weeks in advance and shall be based on cost comparison findings specified in Government Code 4217.12. (Government Code 4217.12)



(cf. 3510 - Green School Operations)  
(cf. 3511 - Energy and Water Management)  
(cf. 9320 - Meetings and Notices)

Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be purchased in any amount without taking estimates or advertising for bids. (Public Contract Code 20118.3)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)  
(cf. 6161.11 - Supplementary Instructional Materials)  
(cf. 6163.1 - Library Media Centers)

Perishable commodities, such as foodstuffs, needed in the operations of cafeterias may be purchased through bid or on the open market. (Education Code 38083)

(cf. 3551 - Food Service Operations/Cafeteria Fund)

In an emergency when any repairs, alterations, work, or improvement to any school facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, the Board may, by unanimous vote and with the approval of the County Superintendent of Schools, contract for labor and materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose. (Public Contract Code 1102, 20113)

(cf. 3517 - Facilities Inspection)

Bids shall also not be required for day labor under circumstances specified in Public Contract Code 20114. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (Public Contract Code 20114)

The district may purchase any surplus property from the federal government or any of its agencies in any quantity needed for the operation of its schools without taking estimates or advertising for bids. (Education Code 17602)

#### Sole Sourcing

In any contract for the construction, alteration, or repair of school facilities, the Superintendent or designee shall not draft the bid specification in a manner that: (Public Contract Code 3400)

1. Does not directly or indirectly limits bidding to any one specific concern
2. Does not call for a designated material, product, thing, or service by a specific brand or trade name, unless the specification is followed by the words "or equal," so that bidders may furnish any equal material, product, thing, or service

In any such case, the bid specification shall provide a time period, before and/or after the award

of the contract, for the contractor to submit data substantiating the request for substituting the designated material, product, thing, or service. If no such time period is specified, the contractor may submit the data within 35 days after the award of the contract.

When the bid is for a roof project, a material, product, thing, or service is considered "equal" to the one designated if it is equal in quality, durability, design, and appearance; will perform the intended function equally well; and conforms substantially to the detailed requirements in the bid specification. (Public Contract Code 3002)

However, the Superintendent or designee may designate a specific concern, material, product, thing, or service by brand or trade name (sole sourcing), if the Board has made a finding, described in the invitation for bids or RFP, that a particular material, product, thing, or service is designated for any of the following purposes: (Public Contract Code 3400)

1. To conduct a field test or experiment to determine its suitability for future use
2. To match others in use on a particular public improvement that has been completed or is in the course of completion
3. To obtain a necessary item that is only available from one source
4. To respond to the Board's declaration of an emergency, as long as the declaration has been approved by four-fifths of the Board when issuing the invitation for bid or RFP

(cf. 9323.2 - Actions by the Board)

#### Protests by Bidders

A bidder may protest a bid award if he/she believes that the award is inconsistent with Board policy, the bid's specifications, or is not in compliance with law. A protest on a bid must be filed in writing with the Director of Purchasing within five working days after receipt of the bid summary and its recommendations are emailed to bidders and/or posted to bid website.

A bidder's failure to file the protest documents in a timely manner shall constitute a waiver of his/her right to protest the award of the contract.

The Director of Purchasing will convene a meeting with the requestor to attempt to resolve the problem within fifteen (15) working days. In the event the protest is not resolved, the protest will be referred to the Superintendent or his designee, to attempt to resolve the problem within fifteen (15) working days. Should the protest not be resolved at this level it shall be referred to the Board along with all documentation regarding the protest and the responses at each level.

The Board will not act upon a protest until each of the preceding steps has been exhausted.

Regulation MADERA UNIFIED SCHOOL DISTRICT  
approved: December 13, 2011 Madera, California  
revised: August 25, 2015  
December 8, 2015



# Madera USD

## Administrative Regulation

### Equipment

AR 3512

#### **Business and Noninstructional Operations**

District equipment shall be used primarily for educational purposes and/or to conduct district business. The Superintendent or designee shall ensure that all employees, students, and other users understand the appropriate use of district equipment and that any misuse may be cause for disciplinary action or loss of user privilege.

*(cf. 0440 – District Technology Plan)*  
*(cf. 3515.4 – Recovery for Property Loss or Damage)*  
*(cf. 3540 – Transportation)*  
*(cf. 3551 – Food Service Operations/Cafeteria Fund)*  
*(cf. 4040 – Employee Use of Technology)*  
*(cf. 4118 – Dismissal/Suspension/Disciplinary Action)*  
*(cf. 4218 – Dismissal/Suspension/Disciplinary Action)*  
*(cf. 5142 – Safety)*  
*(cf. 5144 – Discipline)*  
*(cf. 6000 – Concepts and Roles)*  
*(cf. 6163.4 – Student Use of Technology)*  
*(c.f. 6171 – Title I Programs)*

School-connected organizations may be granted reasonable use of equipment for school-related matters as long as it does not interfere with the use by students or employees or otherwise disrupt district operations.

*(cf. 1230 – School – Connected Organizations)*  
*(cf. 1330 – Use of School Facilities)*

The superintendent or designee shall approve the transfer of any district equipment from one work site to another and the removal of any district equipment for off-site use. When any equipment is taken off site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage.

Employees transferred to another work site shall take with them only those personal items that have been purchased with their own funds unless otherwise authorized by the Superintendent or designee or applicable Board policy.

The Superintendent or designee shall maintain an inventory of all equipment currently valued in excess of \$500. (Education Code 35168; 5 CCR 3946)

*(cf. 3440 - Inventories)*

When equipment is unusable or is no longer needed, it may be sold, donated, or disposed of in accordance with Education Code 175400-017555 or 34 CFR 80.32, as applicable,

*(cf. 3270 – Sale and Disposal of Books, Equipment and Supplies)*

### **Equipment Acquired by Federal Funds**

The Superintendent or designee shall obtain prior written approval from the California Department of Education or other awarding agency before purchasing equipment with federal funds.

*(cf. 3300 – Expenditures and Purchases)*

All equipment purchased for federal programs funded through the consolidated application pursuant to Education Code 64000-64001 shall be labeled with the name of the project, identification number and name of the District. (5 CCR 3946)

For any equipment acquired in whole or in part with federal funds, the Superintendent or designee shall develop adequate maintenance procedures to keep the property in good condition. He/she shall also develop adequate safeguards to prevent loss, damage, or theft of the property and shall investigate any loss, damage, or theft. (34 CFR 80.32)

*(cf. 3530 - Risk Management/Insurance)*

*(cf. 4156.3/4256/3/4356.3 - Employee Property Reimbursement)*

Equipment purchased for use in a federal program shall be used in that program as long as needed, whether or not the program continues to be supported by federal funds. The equipment may be used in other activities currently or previously supported by a federal agency when such use does not interfere with the work on the project or program for which it was originally acquired or when use of the equipment is no longer needed for the original program. (34 CFR 80.32)

#### *Legal Reference:*

##### *EDUCATION CODE*

*17540-17542 Sale or lease of personal property by one district to another*

*17545-17555 Sale of personal property*

*17605 Delegation of authority to purchase supplies and equipment*

*35160 Authority of governing boards*

*35168 Inventory of equipment*

*64000-64001 Consolidation application process*

##### *CODE OF REGULATIONS, TITLE 5*

*3946 Control, safeguards, disposal of equipment purchased with state and federal consolidated application funds*

*4424 Comparability of services*

*16023 Class 1 – Permanent records*

##### *UNITED STATES CODE, TITLE 20*

*6321 Fiscal requirements*

*CODE OF FEDERAL REGULATIONS, TITLE 34  
80.1-80.52 Uniform administration requirements for grants to state and local  
governments*

*Management Resources:*

*CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS*

*California School Accounting Manual*

*OFFICE OF MANAGEMENT AND BUDGET PUBLICATIONS*

*Cost Principles for State, Local, and Indian Tribal Governments, OMB Circular A-87*

*WEB SITES*

*California Department of Education: <http://www.cde.ca.gov>*

*Office of Management and Budget: <https://www.whitehouse.gov/omb>*

Regulation	MADERA UNIFIED SCHOOL DISTRICT
approved:	December 13, 2011                      Madera, California
revised:	December 8, 2015





## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT FINANCING CORPORATION**

**Date:** **December 8, 2015**

**Subject:** Second Reading and Approval of revised Board Policies, Administrative Regulations-Fiscal Services

**Responsible Staff:** **Edward C. González, Superintendent**  
Adele Nikkel, Chief Financial Officer of Fiscal Services

**Agenda Placement:** Old Business

**Background/ rationale:**

Revisions/New Language are recommended by CSBA on the following Board Policies, and Administrative Regulations:

- BP 3100 – Budget: Business and Noninstructional Operations
- AR 3100 – Budget: Business and Noninstructional Operations

**Financial impact:**

None

**Superintendent's recommendation:**

The Superintendent recommends approval of the Second Reading of the new and revised Board Policies, Administrative Regulations – Fiscal Services

**Supporting documents attached:**

Revised Board Policies, Administrative Regulations and Exhibits

- BP 3100 – Budget: Business and Noninstructional Operations
- AR 3100 – Budget: Business and Noninstructional Operations

# Madera USD

## Board Policy

### Budget

BP 3100

#### **Business and Noninstructional Operations**

The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, and priorities local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)  
(cf. 0200 - Goals for the School District)  
(cf. 0400 - Comprehensive Plans)  
(cf. 0460 - Local Control and Accountability Plan)  
(cf. 3000 - Concepts and Roles)  
(cf. 3300 - Expenditures and Purchases)  
(cf. 3460 - Financial Reports and Accountability)  
(cf. 9000 - Role of the Board)

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

#### Budget Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

(cf. 9320 - Meetings and Notices)  
(cf. 9322 - Agenda/Meeting Materials)  
(cf. 9323 - Meeting Conduct)

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

At a public meeting held on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP or an annual update to the LCAP at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127)

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 - Access to District Records)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

#### Budget Advisory Committee

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

(cf. 1220 - Citizen Advisory Committees)  
(cf. 2230 - Representative and Deliberative Groups)  
(cf. 3350 - Travel Expenses)  
(cf. 9130 - Board Committees)  
(cf. 9140 - Board Representatives)

#### Budget Criteria and Standards

The Superintendent or designee shall develop a district budget in accordance with state criteria

and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

(cf. 3553 - Free and Reduced Price Meals)  
(cf. 6173.1 - Education for Foster Youth)  
(cf. 6174 - Education for English Language Learners)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

(cf. 2210 - Administrative Discretion Regarding Board Policy)  
(cf. 3110 - Transfer of Funds)

## Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30),

although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

5. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to 15.54% of the District's General Fund Expenditures and Other Financing Uses. If the unassigned fund balance falls below this level due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

#### Long-Term Financial Obligations

The district's current-year budget and multi-year projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

(cf. 7210 - Facilities Financing)

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Board shall approve a plan for meeting the district's long-term obligations to fund

nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

#### Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

Legal Reference:  
EDUCATION CODE

1240 Duties of county superintendent of schools  
33127-33131 Standards and criteria for local budgets and expenditures  
42103 Public hearing on proposed budget; requirements for content of proposed budget  
42122-42129 Budget requirements  
42130-42134 Financial certifications  
42140-42141 Disclosure of fiscal obligations  
42238-42251 Apportionments to districts, especially:  
42238.01-42238.07 Local control funding formula  
42602 Use of unbudgeted funds  
42610 Appropriation of excess funds and limitation thereon  
45253 Annual budget of personnel commission  
45254 First year budget of personnel commission  
52060-52077 Local control and accountability plan  
GOVERNMENT CODE  
7900-7914 Appropriations limit  
CODE OF REGULATIONS, TITLE 5  
15060 Standardized account code structure  
15440-15451 Criteria and standards for school district budgets  
15494-15496 Local control funding formula, expenditures

#### Management Resources:

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011

#### FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006

#### GOVERNMENT FINANCE OFFICERS ASSOCIATION

Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund, 2009

#### GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009

Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2004

Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999

#### WEB SITES

CSBA: <http://www.csba.org>

Association of California School Administrators: <http://www.acsa.org>

California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>

California Department of Finance: <http://www.dof.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

Government Finance Officers Association: <http://www.gfoa.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

School Services of California, Inc.: <http://www.sscal.com>

Policy MADERA UNIFIED SCHOOL DISTRICT  
adopted: December 13, 2011      Madera, California  
revised: May 22, 2012  
revised: June 10, 2014  
revised: June 09, 2015  
revised: December 8, 2015



# **Madera USD**

## **Administrative Regulation**

### **Budget**

AR 3100  
**Business and Noninstructional Operations**

#### Budget Advisory Committee

Membership of the district's budget advisory committee may include representatives of each of the following groups:

1. Governing Board members, provided that less than a majority of the Board serves on the committee

(cf. 9140 - Board Representatives)

2. District and school site administrators
3. Representatives of bargaining units
4. Certificated and/or classified staff
5. Parents/guardians
6. Representatives of the business community and/or other community members
7. Students

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups)

(cf. 9130 - Board Committees)

The committee's duties may include, but not necessarily be limited to:

1. Making recommendations regarding budget priorities
2. Recommending cost reduction strategies, such as identifying services that may be reduced, made more efficient, or discontinued
3. Reviewing the clarity and effectiveness of budget documents and communications
4. Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board

The specific duties of the committee shall be clearly defined and presented to each member in writing, along with any background information necessary for the successful completion of the committee's charges, the timelines for reporting the committee's progress, and timelines for completion of each task.

(cf. 3350 - Travel Expenses)

## Public Hearing

The agenda for the public hearing on the district budget shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. (Education Code 42103, 42127, 52062)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code 42103.

Whenever the proposed district budget includes a combined assigned and unassigned ending fund balance that exceeds the minimum recommended reserve for economic uncertainties adopted by the State Board of Education, the district shall provide, for each fiscal year included in the budget, the following information for public review and discussion at the public hearing: (Education Code 42127; 5 CCR 15450)

1. The minimum recommended reserve for economic uncertainties
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve
3. A statement of reasons substantiating the need for the combined assigned and unassigned ending balances that are in excess of the minimum recommended reserve

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

(cf. 9323 - Meeting Conduct)

## Budget Review Committee for Disapproved Budgets

If the district's budget is disapproved by the County Superintendent for any reason other than his/her disapproval of the district's local control and accountability plan (LCAP) or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code 42127)

This committee shall consist of either: (Education Code 42127.1, 42127.2)

1. Three persons selected by the Board from a list of candidates provided by the Superintendent of Public Instruction (SPI), who shall be selected within five working days after receiving the list of candidates
2. A regional review committee convened by the County Superintendent with the approval of the Board

If the budget review committee recommends disapproval of the district budget, the Board may submit a response to the SPI no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code 42127.3)

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by December 31, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

Until the district receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code 42127.4)

Regulation     MADERA UNIFIED SCHOOL DISTRICT  
approved: December 13, 2011     Madera, California  
revised:     June 10, 2014  
revised:     June 09, 2015  
revised:     December 8, 2015



**AGENDA ITEM**  
**MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Second Reading and Request to Approve Board Policy and Administrative Regulations – Human Resources

**Responsible Staff:** Edward C. González, Superintendent  
Kent Albertson, Chief Human Resource Officer

**Agenda Placement:** Old Business

**Background/rationale:**

- The following Board Policy and Administrative Regulations are revised to be in accordance with the recommendations from CSBA:
  - AR 4112.23 – Special Education Staff
  - AR 4119.11/4219.11/4319.11 – Sexual Harassment
  - BP 4154/4254/4354 – Health & Welfare Benefits
  - AR 4154/4254/4354 – Health & Welfare Benefits
  - AR 4161.11/4261.11/4361.11 – Industrial Accident/Illness Leave

**Financial impact:**

- None.

**Superintendent's recommendation:**

- The Superintendent recommends the Board approve this item.

**Supporting documents attached:**

- Revised Board Policy and Administrative Regulations – Human Resources

## Personnel

### Special Education Staff

#### Qualifications/Assignment of Special Education Teachers

Any teacher assigned to serve students with disabilities shall possess an appropriate credential or other authorization that specifically authorizes him/her to teach students with that primary disability within the program placement recommended in the students' individualized education programs (IEP). (5 CCR 80046.5, 80048.7)

*(cf. 4112.2 - Certification)*

*(cf. 4113 - Assignment)*

*(cf. 6159 - Individualized Education Program)*

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*

Special education teachers who teach core academic subjects shall possess the qualifications required by the No Child Left Behind Act. (5 CCR 6100-6126; 20 USC 1401, 6319, 7801; 34 CFR 200.55-200.57, 300.18)

*(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)*

The Superintendent or designee may request the Commission on Teacher Credentialing (CTC) to issue a special education limited assignment teaching permit to authorize a qualified special education teacher, with his/her written consent, to serve outside the specialty area of his/her credential. In so doing, the district shall submit a Declaration of Need for Fully Qualified Educators that satisfies the requirements of 5 CCR 80026. If the teacher has not yet obtained permanent status, the Superintendent or designee shall assign one or more experienced educators in the special education subject area(s) of the permit, who have at least three years of full-time teaching experience in each of the subject area(s) of the permit, to provide guidance and assistance to the permit holder. (5 CCR 80027.1)

As needed, the district may apply to the CTC for an emergency permit for resource specialist services pursuant to 5 CCR 80023.2 and 80024.3.1.

The district may employ a person with an appropriate district internship credential to provide classroom instruction to students with disabilities, provided he/she has met the subject matter requirement specified in Education Code 44325 and receives guidance, supervision, and professional development through an established district internship program. (Education Code 44325, 44326, 44830.3)

*(cf. 4112.21 - Interns)*

If there is a need to immediately fill a classroom vacancy or a suitable credentialed teacher cannot be found after a diligent search, the Superintendent or designee may, as appropriate, apply to the CTC for a short-term staff permit pursuant to 5 CCR 80021, a provisional internship permit pursuant to 5 CCR 80021.1, or, as a last resort, a credential waiver.

### **Special Education Staff**

Individuals providing related services to students with disabilities, including developmental, corrective, and other supportive and related services, shall meet the applicable qualifications specified in 5 CCR 3051-3051.24. (5 CCR 3051; 34 CFR 300.34, 300.156)

*(cf. 3312 - Contracts)*

*(cf. 3600 - Consultants)*

The Superintendent or designee shall provide ongoing professional development as needed to assist special education staff in updating and improving their knowledge and skills.

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

Whenever a candidate for a clear education specialist credential is employed by the district, the Superintendent or designee shall, within 60 days of employment, collaborate with the candidate and, as applicable, with the college or university to develop an individualized induction plan including supported induction and job-related course of advanced preparation. (5 CCR 80048.8.1)

*(cf. 4131.1 - Teacher Support and Guidance)*

### **Resource Specialists**

The district's resource specialist program shall provide, but not be limited to: (Education Code 56362; 5 CCR 80070.5)

1. Resource specialist(s) to provide instruction and services for students whose needs have been identified in their IEPs and who are assigned to regular classroom teachers for a majority of the school day

A student shall not be enrolled in a resource specialist program for a majority of a school day without approval by the student's IEP team.

2. Conducting educational assessments
3. Information and assistance for students with disabilities and their parents/guardians
4. Consultation, resource information, and material regarding students with disabilities to their parents/guardians and regular education staff members
5. Coordination of special education services with the regular school program for each student with disabilities enrolled in the resource specialist program
6. Monitoring of student progress on a regular basis, participation in the review and revision of IEPs as appropriate, and referral of students who do not demonstrate sufficient progress to the IEP team

### **Special Education Staff**

7. At the secondary school level, emphasis on academic achievement, career and vocational development, and preparation for adult life

Resource specialists shall not simultaneously be assigned to serve as resource specialists and to teach regular classes. (Education Code 56362)

The district's resource specialist program shall be under the direction of a resource specialist who possesses the qualifications specified in Education Code 56362.

### **Teachers of Students with Autism**

A teacher may be assigned to provide instruction to students with autism if he/she meets the qualifications described above in the section entitled "Qualifications/Assignment of Special Education Teachers."

In addition, a teacher whose education specialist credential or other previously issued credential authorizes him/her to provide instruction to students with mild and moderate disabilities may be assigned to provide instruction to students with autism, provided that the teacher consents to the assignment and satisfies either of the following criteria prior to the assignment: (Education Code 44265.1)

1. He/she has provided full-time instruction for at least one year prior to September 1, 2007, in a special education program that serves students with autism in accordance with their IEP and received a favorable evaluation or recommendation from the district or school to teach students with autism.

2. He/she has completed a minimum of three semester units of coursework in the subject of autism offered by a regionally accredited institution of higher education.

*(cf. 5148.3 - Preschool/Early Childhood Education)*

The Superintendent or designee shall report teacher assignments under the criteria specified in items #1 and #2 above to the county office of education as part of the annual assignment monitoring pursuant to Education Code 44258.9. (Education Code 44265.1)

Verification of experience or coursework for any teacher of autistic students shall be maintained on file in the district or school office. (Education Code 44265.1, 44265.2)

### **Caseloads**

The Superintendent or designee shall ensure that caseloads for special education teachers are within the maximum caseloads established by law, the collective bargaining agreement, and/or the comprehensive plan of the Special Education Local Plan Area (SELPA) in which the district participates.



## Special Education Staff

(cf. 0430 - Comprehensive Local Plan for Special Education)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 4141/4241 - Collective Bargaining Agreement)

No resource specialist shall have a caseload which exceeds 28 students. As necessary and with the agreement of the resource specialist, the Governing Board may request a waiver from the State Board of Education to increase the caseload to no more than 32 students, provided that an individual resource specialist does not have a caseload exceeding 28 students for more than two school years and has the assistance of an instructional aide at least five hours daily during the period of the waiver. (Education Code 56362, 56362.1; 5 CCR 3100)

(cf. 1431 - Waivers)

The average caseload for language, speech, and hearing specialists shall not exceed 55 cases unless otherwise specified and reasons stated in the SELPA plan. The maximum caseload for speech and language specialists exclusively serving children with disabilities age 3-5 shall not exceed 40. (Education Code 56363.3, 56441.7)

### Legal Reference:

#### EDUCATION CODE

8264.8 Staffing ratios

44250-44279 Credentials, especially:

44256 Credential types, specialist instruction

44258.9 Assignment monitoring

44265-44265.9 Special education credential

44325-44328 District interns

44830.3 District interns, supervision and professional development

56000-56865 Special education, especially:

56195.8 Adoption of policies

56361 Program options

56362-56362.5 Resource specialist program

56363.3 Maximum caseload; language, speech, and hearing specialists

56440-56441.7 Programs for individuals between the ages of three and five years; caseloads

#### CODE OF REGULATIONS, TITLE 5

3051.1-3051.24 Staff qualifications to provide related services to students with disabilities

3100 Waivers of maximum caseload for resource specialists

6100-6126 Teacher qualifications, No Child Left Behind Act

80021 Short-term staff permit

80021.1 Provisional internship permit

80023.2 Emergency permits

80025.4 Substitute teaching, special education

80026 Declaration of need for fully qualified educators

80027.1 Special education limited assignment teaching permit

80046.1 Adapted physical education specialist

80046.5 Credential holders authorized to serve students with disabilities

80047-80047.9 Credentials to provide instructional services to students with disabilities

80048-80048.9.4 Credential requirements and authorizations

80070.1-80070.6 Resource specialists

## Special Education Staff

### UNITED STATES CODE, TITLE 20

1400-1482 *Individuals with Disabilities Education Act, especially:*

1401 *Definition of highly qualified special education teacher*

6319 *Highly qualified teachers*

7801 *Definitions, highly qualified teacher*

### CODE OF FEDERAL REGULATIONS, TITLE 34

200.55-200.57 *Highly qualified teachers*

300.8 *Definition of autism*

300.18 *Highly qualified special education teachers*

300.34 *Related services*

300.156 *Special education personnel requirements*

### *Management Resources:*

#### COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

*Special Education Teaching and Services Credentials, Added Authorizations in Special Education, and Limited Assignment Permits for California Prepared Teachers: Frequently Asked Questions, May 26, 2014*

*Education Specialist Teaching and Other Related Services Credential Program Standards, 2012*

#### WEB SITES

*California Association of Resource Specialists and Special Education Teachers:*

*<http://www.carsplus.org>*

*California Department of Education, Special Education: <http://www.cde.ca.gov/sp/se>*

*California Speech-Language-Hearing Association: <http://www.csha.org>*

*Commission on Teacher Credentialing: <http://www.ctc.ca.gov>*

*National Association of Special Education Teachers: <http://www.naset.org>*

Regulation: MADERA UNIFIED SCHOOL DISTRICT

Approved: December 13, 2011 Madera, California

Revised: December 8, 2015 Madera, California

## Personnel

### Sexual Harassment

#### Definitions

*Prohibited sexual harassment* includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature made against another person of the same or opposite sex in the work or educational setting when: (Education Code 212.5; 5 CCR 4916)

1. Submission to the conduct is made explicitly or implicitly a term or condition of the individual's employment.
2. Submission to or rejection of such conduct by the individual is used as the basis for an employment decision affecting him/her.
3. The conduct has the purpose or effect of having a negative impact upon the individual's work or has the purpose or effect of creating an intimidating, hostile, or offensive work environment. Regardless of whether or not the alleged harasser was motivated by sexual desire, the conduct is sufficiently severe, persistent, pervasive, or objectively offensive so as to create a hostile or abusive working environment or to limit the individual's ability to participate in or benefit from an education program or activity.
4. Submission to or rejection of the conduct by the other individual is used as the basis for any decision affecting him/her regarding benefits, services, honors, programs, or activities available at or through the district.

Other examples of actions that might constitute sexual harassment, whether committed by a supervisor, a co-worker, or a non-employee, in the work or educational setting, include, but are not limited to:

1. Unwelcome verbal conduct such as sexual flirtations or propositions; graphic comments about an individual's body; overly personal conversations or pressure for sexual activity; sexual jokes or stories; unwelcome sexual slurs, epithets, threats, innuendoes, derogatory comments, sexually degrading descriptions, or the spreading of sexual rumors
2. Unwelcome visual conduct such as drawings, pictures, graffiti, or gestures; sexually explicit emails; displaying sexually suggestive objects
3. Unwelcome physical conduct such as massaging, grabbing, fondling, stroking, or brushing the body; touching an individual's body or clothes in a sexual way; cornering, blocking, leaning over, or impeding normal movements

Prohibited sexual harassment may also include any act of retaliation against an individual who reports a violation of the district's sexual harassment policy or who participates in the investigation of a sexual harassment complaint.

## Sexual Harassment

### Training

The Superintendent or designee shall ensure that all employees receive training regarding the district's sexual harassment policies when hired and periodically thereafter. Such training shall include the procedures for reporting and/or filing complaints involving an employee, employees' duty to use the district's complaint procedures, and employee obligations when a sexual harassment report involving a student is made to the employee.

*(cf. 1312.3 - Uniform Complaint Procedures)*

*(cf. 4031 - Complaints Concerning Discrimination in Employment)*

*(cf. 5145.7 - Sexual Harassment)*

Every two years, the Superintendent or designee shall ensure that supervisory employees receive at least two hours of classroom or other effective interactive training and education regarding sexual harassment. All newly hired or promoted supervisory employees shall receive training within six months of their assumption of the supervisory position. (Government Code 12950.1)

*A supervisory employee* is any employee with the authority to hire, transfer, suspend, lay off, promote, discharge, assign, reward, or discipline other employees, or to effectively recommend such action.

The district's sexual harassment training and education program for supervisory employees shall include the provision of: (Government Code 12950.1; 2 CCR 11023)

1. Information and practical guidance regarding federal and state laws on the prohibition against and the prevention and correction of sexual harassment, and the remedies available to the victims of sexual harassment in employment
2. Practical examples aimed at instructing supervisors in the prevention of harassment, discrimination, and retaliation
3. A component on the prevention of abusive conduct that addresses the use of derogatory remarks, insults, or epithets, other verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, and the gratuitous sabotage or undermining of a person's work performance
4. A copy of the district's sexual harassment policy and administrative regulation, which each participant shall acknowledge in writing that he/she has received
5. All other contents of mandated training specified in 2 CCR 11023

The Superintendent or designee shall retain for at least two years the records of any training provided to supervisory employees. Such records shall include the names of trained employees, date of the training, the type of training, and the name of the training provider. (2 CCR 11023)

## **Sexual Harassment**

### **Notifications**

A copy of the Board policy and this administrative regulation shall: (Education Code 231.5)

1. Be displayed in a prominent location in the main administrative building, district office, or other area of the school where notices of district rules, regulations, procedures, and standards of conduct are posted
2. Be provided to each faculty member, all members of the administrative staff, and all members of the support staff at the beginning of the first quarter or semester of the school year or whenever a new employee is hired

*(cf. 4112.9/4212.9/4312.9 - Employee Notifications)*

3. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct

All employees shall receive either a copy of information sheets prepared by the California Department of Fair Employment and Housing (DFEH) or a copy of district information sheets that contain, at a minimum, components on: (Government Code 12950)

1. The illegality of sexual harassment
2. The definition of sexual harassment under applicable state and federal law
3. A description of sexual harassment, with examples
4. The district's complaint process available to the employee

*(cf. 4031 - Complaints Concerning Discrimination in Employment)*

5. The legal remedies and complaint process available through DFEH and the Equal Employment Opportunity Commission (EEOC)
6. Directions on how to contact DFEH and the EEOC
7. The protection against retaliation provided by 2 CCR 7287.8 for opposing harassment prohibited by law or for filing a complaint with or otherwise participating in an investigation, proceeding, or hearing conducted by DFEH and the EEOC

In addition, the district shall post, in a prominent and accessible location, DFEH's poster on discrimination in employment and the illegality of sexual harassment. (Government Code 12950)

Regulation: MADERA UNIFIED SCHOOL DISTRICT  
Approved: December 13, 2011 Madera, California  
Revised: December 8, 2015 Madera, California

## **Personnel**

### **Health And Welfare Benefits**

The district shall provide health and welfare benefits for certificated and classified employees in bargaining units in accordance with state and federal law and subject to negotiated employee agreements.

*(cf. 4140/4240 - Bargaining Units)*

*(cf. 4141/4241 - Collective Bargaining Agreement)*

Certificated management, supervisory, administrative, and confidential employees who are not in bargaining units shall receive the same health and welfare benefits as those specified in the collective bargaining agreement for certificated employees. Classified management, supervisory and confidential employees who are not in bargaining units shall receive the same health and welfare benefits as those specified in the collective bargaining agreement for classified employees.

*(cf. 4300 - Administrative and Supervisory Personnel)*

For purposes of granting benefits pursuant to state law, a registered domestic partner and his/her child shall have the same rights, protections, and benefits as a spouse and spouse's child. (Family Code 297.5)

The district shall offer full-time employees who work an average of 30 hours or more per week and their dependents up to age 26 years a health insurance plan that includes coverage for essential health benefits, pays at least 60 percent of the medical expenses covered under the terms of the plan, and meets all other requirements of the federal Patient Protection and Affordable Care Act.

With respect to eligibility to participate in the health benefits plan or the level of health benefits provided, the district shall not discriminate in favor of employees who are among the highest paid 25 percent of all district employees. (26 USC 105; 42 USC 300gg-16)

*(cf. 4112.6/4212.6/4312.6 - Personnel Records)*

### **Continuation of Coverage**

Retired certificated employees, other employees who would otherwise lose coverage due to a qualifying event specified in law and administrative regulation, and their qualified beneficiaries may continue to participate in the district's group health and welfare benefits in accordance with state and federal law.

To receive continuation coverage, covered employees and their qualified beneficiaries shall pay the premiums, dues, and other charges, including any increases in premiums, dues, and costs incurred by the district in administering this program.

## Health And Welfare Benefits

### Confidentiality

The Superintendent or designee shall not use or disclose any medical information the district possesses pertaining to an employee without the employee's authorization obtained in accordance with Civil Code 56.21, except for the purpose of administering and maintaining employee benefit plans and for other purposes specified in law. (Civil Code 56.20)

#### *Legal References:*

##### EDUCATION CODE

*7000-7008 Health and welfare benefits, retired certificated employees*

*17566 Self-insurance fund*

*35208 Liability insurance*

*35214 Liability insurance (self-insurance)*

*44041-44042 Payroll deductions for collection of premiums*

*44986 Leave of absence, state disability benefits*

*45136 Benefits for classified employees*

##### CIVIL CODE

*56.10-56.16 Disclosure of information by medical providers*

*56.20-56.245 Use and disclosure of medical information by employers*

##### FAMILY CODE

*297-297.5 Rights, protections and benefits under law; registered domestic partners*

##### GOVERNMENT CODE

*12940 Discrimination in employment*

*22750-22944 Public Employees' Medical and Hospital Care Act*

*53200-53210 Group insurance*

##### HEALTH AND SAFETY CODE

*1366.20-1366.29 Cal-COBRA program, health insurance*

*1367.08 Disclosure of fees and commissions paid related to health care service plan*

*1373 Health services plan, coverage for dependent children over 18 who are full-time students*

*1373.621 Continuation coverage, age 60 or older after five years with district*

*1374.58 Coverage for registered domestic partners, health service plans and health insurers*

##### INSURANCE CODE

*10116.5 Continuation coverage, age 60 or older after five years with district*

*10128.50-10128.59 Cal-COBRA program, disability insurance*

*10277-10278 Group and individual health insurance, coverage for dependent children*

*10604.5 Annual disclosure of fees and commissions paid*

*12670-12692.5 Conversion coverage*

##### LABOR CODE

*2800.2 Notification of conversion and continuation coverage*

*4856 Health benefits for spouse of peace officer killed in performance of duties*

##### UNEMPLOYMENT INSURANCE CODE

*2613 Education program; notice of rights and benefits*

##### UNITED STATES CODE, TITLE 1

*7 Definition of marriage, spouse*

##### UNITED STATES CODE, TITLE 26

*105 Self-insured medical reimbursement plan; definition of highly compensated individual*

*4980B COBRA continuation coverage*

*4980H Penalty for noncompliance with employer-provided health care requirements*

*5000A Minimum essential coverage*

*6056 Report of health coverage provided to employees*



## Health And Welfare Benefits

### UNITED STATES CODE, TITLE 29

1161-1168 COBRA continuation coverage

### UNITED STATES CODE, TITLE 42

300gg-300gg95 Patient Protection and Affordable Care Act, especially:

300gg-16 Group health plan; nondiscrimination in favor of highly compensated individuals

1395-1395g Medicare benefits

### CODE OF FEDERAL REGULATIONS, TITLE 26

54.4980B-1-54.4980B-10 COBRA continuation coverage

54.4980H-1-54.4980H-6 Patient Protection and Affordable Care Act

1.105-11 Self-insured medical reimbursement plan

### CODE OF FEDERAL REGULATIONS, TITLE 45

164.500-164.534 Health Insurance Portability and Accountability Act (HIPAA)

Management Resources:

### CALIFORNIA SCHOOL BOARDS ASSOCIATION PUBLICATIONS

Health Policy: Implications of Covered California for School Boards, Districts and Personnel, Governance Brief, January 2013

### INTERNAL REVENUE SERVICE NOTICES

2011-1 Affordable Care Act Nondiscrimination Provisions Applicable to Insured Group Health Plans

### U.S. DEPARTMENT OF TREASURY PUBLICATIONS

Fact Sheet: Final Regulations Implementing Employer Shared Responsibility Under the Affordable Care Act (ACA) for 2015

### WEB SITES

CSBA: <http://www.csba.org>

California Employment Development Department: <http://www.edd.ca.gov>

Internal Revenue Service: <http://www.irs.gov>

U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services:

<http://www.cms.gov>

U.S. Department of Labor: <http://www.dol.gov>

Policy: MADERA UNIFIED SCHOOL DISTRICT

Adopted: December 13, 2011 Madera, California

Revised: December 8, 2015 Madera, California

## **Personnel**

### **Health And Welfare Benefits**

#### **Affordability of Health Coverage**

The Superintendent or designee shall seek written assurance from the district's health insurance carrier(s) that the health plan offered to full-time district employees and their dependents meets all requirements of the federal Patient Protection and Affordable Care Act. (42 USC 300gg-300gg95; 26 USC 4980H; 26 CFR 54.4980H-1-54.4980H-6)

The Superintendent or designee also shall ensure that each employee's contribution to the employee-only health coverage does not exceed 9.5 percent of his/her modified household income, as defined in 26 USC 5000A. The Superintendent or designee shall calculate the affordability of the coverage using one or more of the following methods in a uniform and consistent basis for all employees within the same category: (26 USC 4980H; 26 CFR 54.4980H-4-54.4980H-5)

1. The district shall ensure that the lowest cost employee-only coverage does not exceed 9.5 percent of wages paid to the employee by the district for the calendar year as reported on the employee's W-2 tax form. For an employee not offered coverage for an entire calendar year, the wages shall be adjusted to reflect the period for which coverage was offered.
2. The district shall ensure that the employee's required monthly contribution for the lowest cost employee-only coverage does not exceed 9.5 percent of an amount equal to 130 hours multiplied by the employee's hourly rate of pay on the first day of the plan year or his/her lowest hourly pay during the calendar month, whichever is lower.
3. The district shall ensure that the employee's contribution does not exceed 9.5 percent of a monthly amount determined as the federal poverty line for a single individual for the applicable calendar year, divided by 12.

#### **Retired Certificated Employees**

Any former certificated employee who retired from the district under any public retirement system and his/her spouse/domestic partner shall be permitted to enroll in the health and welfare and/or dental care benefit plan currently provided for certificated employees. The plan also shall be available to any surviving spouse/domestic partner of a former certificated employee who either retired from the district or was, at the time of death, employed by the district and a member of the State Teachers' Retirement System. (Education Code 7000)

A retired certificated employee or surviving spouse/domestic partner shall be allowed to enroll in the coverage within 30 days of losing active employee coverage. If he/she does not enroll during this initial enrollment period, he/she may be denied further opportunity to do so. (Education Code 7000)

## Health And Welfare Benefits

### COBRA/Cal-COBRA Continuation Coverage

Covered district employees and their qualified beneficiaries shall be offered the opportunity to continue health and disability insurance coverage when they otherwise would lose coverage due to one of the following qualifying events: (Health and Safety Code 1366.21, 1366.23, 1373; Insurance Code 10128.51, 10128.53, 10277; 26 USC 4980B; 26 CFR 54.4980B-4)

1. Death of the covered employee
2. Termination or reduction in hours of the covered employee's employment, other than termination by reason of the employee's gross misconduct

*(cf. 4117.4 - Dismissal)*

*(cf. 4218 - Dismissal/Suspension/Disciplinary Action)*

3. Divorce or legal separation of the covered employee
4. Covered employee's becoming entitled to Medicare benefits
5. A dependent child ceasing to be a dependent child of the covered employee

Continuation health coverage shall be the same as provided to similarly situated individuals under the group benefit plan. (Health and Safety Code 1366.23; Insurance Code 10128.53; 26 USC 4980B)

The Superintendent or designee shall notify the health care service plan administrator of a qualifying event listed in item #1, 2, or 4 above, within 30 days of the event. A covered employee or qualified beneficiary shall notify the service plan administrator of a qualifying event listed in item #3 or 5 above within 60 days of the event or of the date that the beneficiary would lose coverage, whichever is later. (26 USC 4980B; 29 USC 1163, 1166; 26 CFR 54.4980B-6)

Continuation coverage shall be terminated in accordance with the district's insurance plan and federal and state law. (26 USC 4980B; 26 CFR 54.4980B-6; Health and Safety Code 1373.621; Insurance Code 10116.5)

The Superintendent or designee shall notify covered employees and qualified beneficiaries of the availability of conversion and continuation coverage. This notification shall include the statement in Labor Code 2800.2 encouraging individuals to examine their options carefully before declining such coverage. (Labor Code 2800.2)

*(cf. 4112.9/4212.9/4312.9 - Employee Notifications)*

## **Health And Welfare Benefits**

### **Disability Insurance**

The Superintendent or designee shall give notice of disability insurance rights and benefits to each new employee and each employee leaving work due to pregnancy, non-occupational illness or injury, or the need to provide care for any sick or injured family member, or the need to bond with a minor child within the first year of the child's birth or placement in connection with foster care or adoption. (Unemployment Insurance Code 2613)

*(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)*

*(cf. 4161/4261/4361 - Leaves)*

*(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)*

*(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)*

*(cf. 4261.1 - Personal Illness and Injury Leave)*

When disabled by an injury resulting from a violent act sustained while performing duties within the scope of employment and performing creditable employment, a certificated or classified employee may continue in the district health and dental care plans upon meeting criteria specified by law. The employee shall pay all employer and employee premiums and related administrative costs. (Education Code 7008)

Regulation: MADERA UNIFIED SCHOOL DISTRICT

Approved: December 13, 2011 Madera, California

Revised: December 8, 2015 Madera, California

## Personnel

### Industrial Accident/Illness Leave

In each fiscal year, allowable leave for certificated employees for any single industrial accident or illness shall be for 60 days during which the schools of the district are in session or when the employee would otherwise have been performing work for the district.

*(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)*

*(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)*

*(cf. 4157.2/4257.2/4357.2 - Ergonomics)*

*(cf. 4161/4261 - Leaves)*

*(cf. 4361 - Leaves)*

Allowable industrial accident/illness leave shall not accumulate from year to year. (Education Code 44984)

When a certificated employee is absent from his/her duties because of an industrial accident or illness: (Education Code 44984)

1. Industrial accident or illness leave shall start on the first day of absence.
2. The employee shall be paid such portion of the salary due for any month in which the absence occurs as, when added to the temporary disability indemnity under Division 4 or 4.5 of the Labor Code, will result in a payment to the employee of not more than his/her full salary.
3. Industrial accident or illness leave shall be reduced by one day for each day of authorized absence, regardless of a temporary disability indemnity award.
4. When an industrial accident or illness leave overlaps into the next fiscal year, the employee is entitled to only the amount of unused leave due the employee for the same illness or injury.

Upon expiration of allowable leave for an industrial accident or illness, the employee may use personal illness and injury leave. If the employee continues to receive temporary disability indemnity, he/she may elect to take as much of the accumulated sick leave which, when added to his/her temporary disability indemnity, will result in a payment to the employee of not more than the employee's full salary. (Education Code 44984)

*(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)*

During any paid leave of absence, the employee may endorse to the district the temporary disability indemnity checks received on account of his/her industrial accident or illness. In those cases, the district shall issue appropriate salary warrants for payment of the employee's salary, and shall deduct normal retirement, other authorized contributions, and the temporary disability indemnity, if any, actually paid to and retained by the employee for periods covered by such salary warrants. (Education Code 44984)

## **Industrial Accident/Illness Leave**

*Legal Reference:*

EDUCATION CODE

*44977 Salary deductions during absence from duties*

*44978 Provisions for certificated employee sick leave*

*44983 Exception to sick leave*

*44984 Required rules for industrial accident and illness leave of absence*

*Management Resources:*

WEB SITES

*Department of Industrial Relations: <http://www.dir.ca.gov/DIR/OS&H/DOSH/dosh1.html>*

Regulation: MADERA UNIFIED SCHOOL DISTRICT

Approved: December 13, 2011 Madera, California

Revised: December 8, 2015 Madera, California



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Second Reading and Request Approval for the Parents As Mentors Program Agreement– Improving the LCAP Engagement Process

**Responsible Staff:** Edward C. González, Superintendent  
Babatunde Ilori, Director of Performance Management and Internal Communications

**Agenda Placement:** Old Business

**Background/ rationale:**

The purpose of this Board agenda item is to request approval for the proposed agreement with the Madera Coalition for Community Justice (MCCJ) on providing recruitment, training and facilitation for the LCAP Community Engagement process.

One of the actions within Pillar/Goal 4 of the 2015-16 LCAP, “Strong Relationships with Families and Community”, is to partner and support community based organizations to help develop Parent leadership and capacity in the LCAP engagement process. Therefore, we are seeking Board approval to partner with MCCJ to further improve LCAP community engagement process. More specifically, we would like MCCJ to provide us with support in the following areas:

- MCCJ staff will partner with MUSD staff to plan organize and facilitate community meetings
- MCCJ staff will partner with MUSD staff to compile and present to the MUSD Board the recommendations from the LCAP community meetings
- MCCJ staff will lead the recruitment of targeted parents and students to attend and participate in the LCAP Community Meeting Workshops
  - MCCJ’s goal will be to have 50 parents attend each of the community meetings

MCCJ will utilize Parents who completed the Parent Mentor program to help market and educate other parents on the LCAP engagement process. The Parent Mentor training provides parents with a deeper understanding of the district’s strategic plan and LCAP budget development process. Parents who complete the Parent Mentor training will be better prepared to both participate and engage in future LCAP community meetings.  
Please contact us if you have any questions.

**Financial impact:** Not to exceed \$10,000

**Superintendent’s recommendation:**

Superintendent recommends the Board approve the Parents As Mentors Agreement – Improving the LCAP Engagement Process.

**Supporting documents attached:**

Parents As Mentors Program Agreement– Improving the LCAP Engagement Process



## **Parent As Mentors Program – Improving the LCAP Engagement Process**

*“Tell me and I’ll forget. Show me and I’ll remember. Involve me and I’ll understand.”*

— Chinese Proverb

**Overview** - This project that builds on and parlays the success of MCCJ’s Parents as Leaders Program, which began in January 2015, into a larger “parental involvement in school” campaign by augmenting it with a training of trainers program. The Parent Peer Mentors Program will provide parents with further skill-building and substantive knowledge to foster increased involvement in schools, their children’s education (and by extension their higher education career plans), and community issues. Additionally, parent mentors will co-facilitate LCAP Update community meetings in coordination with MUSD staff. The two parent programs (PAL and PAM) were intentionally designed to complement each other where they learn to be supportive parents in their children’s school life while collaborating with fellow parents to plan and implement strategies to achieve a collective vision for student success at MUSD. This peer mentoring project provides the continued growth and learning for both mentor and mentees. In sum, it results in a “double bottomline” while conserving financial resources for MUSD.

There are three components to this program: (1) Preparation for and implementation of the training of parent mentors (10) on LCFF/LCAP, substantive education issues and workshop facilitation skills; (2) Provision of hands-on opportunities to put into action what they have learned with other parents; and (3) Further provision to parent mentors opportunities to directly partner with MUSD staff to conduct community workshops on the update of the LCAP and follow-up planning activities with the district administration and board of trustees by community/parent members and students. (Parent mentors will facilitate community review of LCAP relative to LCFF state priorities and proposed updates to generate recommendations that align with Madera Unified Goals.)

**Parent Peer Training** - Program will retain and train selected parents who graduated from the Parents as Leaders Program to be placed at their home schools or an alternate sites. These graduates will participate as peer mentors in the upcoming training sessions (2016) for new parents to learn about the LCFF process, contribute to the LCAP update and develop leadership skills. Mentors will attend an orientation session and three sessions where they will be trained in group presentation/facilitation and other specific skill areas. In that connection, mentors will directly assist in making the Parents as Leaders Program more engaging, relevant and interactive.

The following indicators will be used to determine the success of the program:

- Attendance Rate for Parents in the Peer Training program
- Assessment Results measuring the following areas:
  - Understanding of LCAP
  - Communication Skills
  - Small Group Facilitation Skills

**Parent Mentor In Action** - Following the above training, parents will function as “parent ambassadors” at their respective schools where they will have opportunities to use their newly acquired leadership skills to assist in recruiting and engaging new parents to: (1) become involved in the education of their children (participating parents will be provided a “Parent Roadmap to Success” (PRS) that focuses on key transitions areas (benchmarks), competencies and experiences that shape educational development and competencies and experiences that shape social and emotional development of students), and (2) support improving MUSD educational policies and practices through structured workshops and parent peer learning circles. They will assist in conducting workshops comprising of short lectures that are topic specific, guest presentation, video, etc. selected from the following themes:

- Common core requirements
- Attendance awareness (absenteeism)
- Supporting your child in grade level reading
- Youth development asset profile
- Use of out-of-school time (summer learning loss)
- Bullying in and out of school

The following indicators will be used to determine the success of the program:

- Attendance Rate for Parents in Action Program
- Assessment Results measuring the following areas:
  - Common core requirements
  - Attendance awareness (absenteeism)
  - Supporting your child in grade level reading
  - Youth development asset profile
  - Use of out-of-school time (summer learning loss)
  - Bullying in and out of school

**Community Stakeholder Workshop Facilitation** - This joint activity MUSD staff, MCCJ staff and parent mentors will guide the community parents and other diverse stakeholders through a collaborative process of reviewing and providing feedback on the Madera Unified 2016-17 LCAP. More specifically, for the purpose of developing a consensus about what they want for the future and then what is necessary to achieve it. More specifically, the facilitating team will engage the participants in a step-by-step overview of the current state of affairs at MUSD, LCCF planning process, priority areas and budget, and LCAP relative to state priorities, annual goals, core commitments, key actions, expenditures necessary for implementation, and analysis of attainment 2015-16 metrics. These will be a structured workshops to identify issues, flesh out needs, share ideas and develop sustainable solutions that will be distilled into program actions. These findings will be compiled and presented at the final plenary meeting of all participants where a consensus will be reached as to recommendations to be forwarded to the MUSD administration and Board of Trustees for consideration and to inform the LCAP update.

**Intended audience** - Parents, students, interested community members and other stakeholders in the

school district.

Group size - 25 - 100 each sessions

Number of workshops - 10

- Community workshops (8) at selected sites in NE, NW, SE & SW of district
- Migrant parent workshop
- Student workshop

Time - 1.5 hours (Sessions will be offered in morning and early evening)

Workshop format - Staff presentation, interactive activities, small group convening

Period: November 2015 - June 2016

The following indicators will be used to determine the success of the LCAP Stakeholder Workshop Meetings:

- Total Number of Attendees at Parent Workshops
- Survey Results of the following questions:
  - The information shared during the Community Meeting was clear to me and met my expectation.
  - I feel my input will be heard and valued by school leadership.
  - The visuals and handouts were appropriate and helpful.
  - Sufficient time was used to cover all materials and information.

### **BUDGET JURISDICTION:**

Personnel/administration -	\$6500.00
Food -	2000.00
Travel -	100.00
Material & supplies -	400.00
Child care* -	-----
Stipends	1000.00
Interpretation service	-----

**Requested amount:                      \$10,000.00**

\*Provided by school district



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 08, 2015

**Subject:** Request Approval of the 2014-15 Audit Report

**Responsible Staff:** Adele Nikkel, Chief Financial Officer

**Agenda Placement:** New Business

**Background/ rationale:**

Vavrinek, Trine, Day & Co. (VTD) audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Madera Unified School District as of and for the year ended June 30, 2015, which collectively comprise the District's basic financial statements.

The financial statements are the responsibility of the District's management. VTD's responsibility is to express opinions on these financial statements based on their audit. They conducted the audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Controller General of the United States; and the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2014-15*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that they plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

It is the opinion of VTD, that Madera Unified School District complied, in all material respects, with the compliance requirements that are applicable to the government programs that were audited for the year ended June 30, 2015, except as described in the Schedule of State Awards Findings and Questioned Costs section of the accompanying Schedule of Findings and Questioned Costs. Other matters were reported to management related to associated student body funds in the enclosed management letter findings.

A representative from the audit firm Vavrinek, Trine, Day & Co. will be in attendance to review the 2014-15 audit report.

**Financial impact:**

No audit findings

**Superintendent's recommendation:**

Superintendent recommends approval of the 2014-15 Audit Report.

**Supporting documents attached:**

- 2014-15 Audit Report
- Management Letter Findings

**MADERA UNIFIED SCHOOL DISTRICT**

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**ANNUAL FINANCIAL REPORT**

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**JUNE 30, 2015**

# MADERA UNIFIED SCHOOL DISTRICT

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***FINANCIAL SECTION***

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Madera Unified School District  
Madera, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Madera Unified School District (the District) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2014-2015 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Madera Unified School District, as of June 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter - Change in Accounting Principles***

As discussed in Note 1 to the financial statements, in 2015, the District adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis on pages 5 through 13, and budgetary comparison, other postemployment benefit, net pension liability, and District contribution information on pages 66 through 69, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Madera Unified School District's basic financial statements. The accompanying supplementary information such as the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

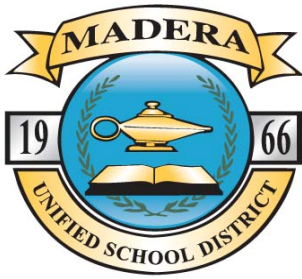
The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2015, on our consideration of the Madera Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Madera Unified School District's internal control over financial reporting and compliance.

*Vannink, Trine, Day & Co, LLP*

Fresno, California  
November 19, 2015



**MADERA UNIFIED  
SCHOOL DISTRICT**  
1902 Howard Road  
Madera CA 93637  
(559) 675-4500  
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**Board of Trustees:**  
President:  
Maria Velarde-Garcia  
Clerk:  
Robert E. Garibay  
Trustees:  
Ricardo Arredondo  
Brent Fernandes  
Al Galvez  
Ed McIntyre  
Ray G. Seibert

**SUPERINTENDENT:**  
**Edward C. González**

## MADERA UNIFIED SCHOOL DISTRICT

### Management Discussion and Analysis 2014-15

This section of Madera Unified School District (MUSD) annual financial report presents the District's discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2015.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts; management's discussion and analysis (this section), the basic financial statements and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- The governmental funds statements tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.
- Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

# MADERA UNIFIED SCHOOL DISTRICT

## Management Discussion and Analysis 2014-15

**Figure A-1. Organization of Madera Unified's Annual Financial Report**

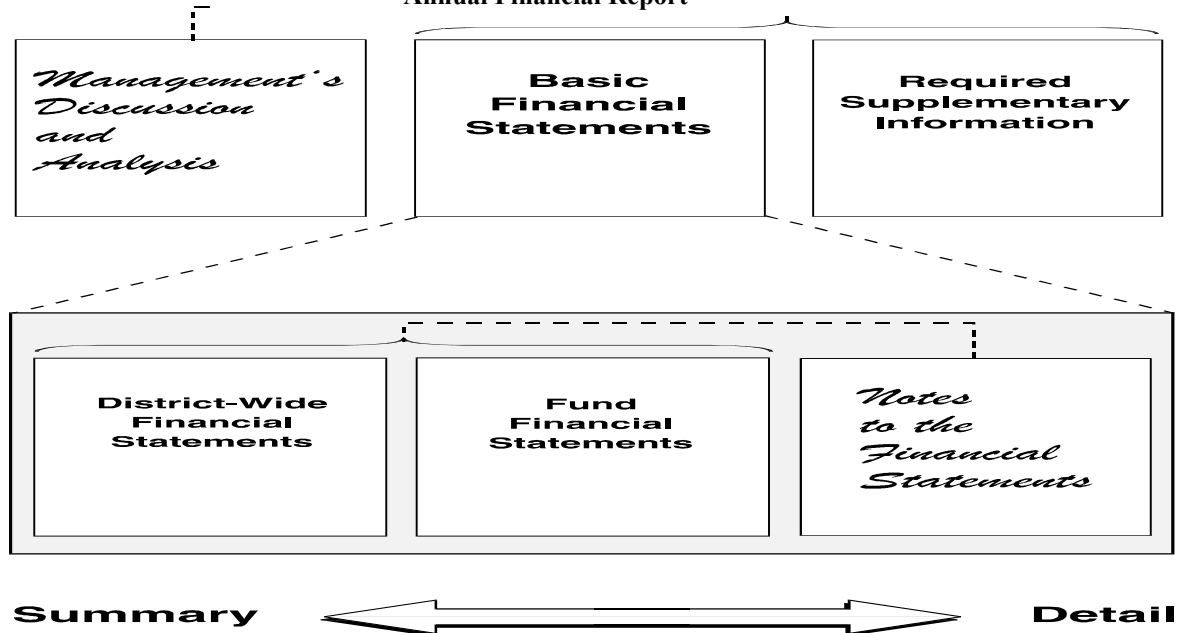


Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

**Figure A-2. Major Features of the District-wide and Fund Financial Statements**

Type of Statements	District-wide	Fund Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District, except fiduciary activities	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the District administers resources on behalf of someone else, such as student body activities.
Required financial statements	<ul style="list-style-type: none"> <li>•statement of net position</li> <li>•statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>•balance sheet</li> <li>•statement of revenues, expenditures &amp; changes in fund balances</li> <li>•reconciliation to government-wide financial statements</li> </ul>	<ul style="list-style-type: none"> <li>•statement of fiduciary net position</li> <li>•statement of changes in fiduciary net position</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; standard funds do not currently contain nonfinancial assets, though they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

# **MADERA UNIFIED SCHOOL DISTRICT**

## **Management Discussion and Analysis 2014-15**

### **DISTRICT-WIDE STATEMENTS**

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

These two district-wide statements report the District's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position will serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

- Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements the District's activities are combined into one category:

- Governmental activities - The District's basic services are included here, such as regular and special education, transportation, food services, adult education and administration. Property taxes, state formula aid and fees charged, finance most of these activities.

### **FUND FINANCIAL STATEMENTS**

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law.
- The District establishes other funds to control and manage money for particular purposes (like food services and adult education) or to show that it is properly using certain revenues.

The District has two kinds of fund types:

- Governmental funds - The District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.



# MADERA UNIFIED SCHOOL DISTRICT

## Management Discussion and Analysis 2014-15

- **Fiduciary funds** - The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund and the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

### FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

**Net position.** The District's combined net position was \$56.2 million on June 30, 2015, increasing by \$6.8 million (13.8 percent). (See Table A-1.)

**Table A-1**  
**Net Position**  
**(in millions of dollars)**

	Governmental Activities		
	2015	Restated 2014	Change
<b>Assets</b>			
Current and Other Assets	\$ 103.2	\$ 101.1	\$ 2.1
Capital Assets	195.9	194.0	1.9
<b>Total Assets</b>	<u>299.1</u>	<u>295.1</u>	<u>4.0</u>
<b>Deferred Outflows of Resources</b>	<u>9.3</u>	<u>7.8</u>	<u>1.5</u>
<b>Liabilities</b>			
Long-Term Obligations Outstanding	98.2	99.8	(1.6)
Other Liabilities	15.6	17.0	(1.4)
Net Pension Liability	109.4	136.7	(27.3)
<b>Total Liabilities</b>	<u>223.2</u>	<u>253.5</u>	<u>(30.3)</u>
<b>Deferred Inflows of Resources</b>	<u>29.0</u>	<u>-</u>	<u>29.0</u>
<b>Net Position</b>			
Net Investment in Capital Assets	115.1	112.7	2.4
Restricted	19.7	23.4	(3.7)
Unrestricted	(78.6)	(86.7)	8.1
<b>Total Net Position</b>	<u>\$ 56.2</u>	<u>\$ 49.4</u>	<u>\$ 6.8</u>

**Changes in net position.** The District's total governmental revenues were \$206.3 million (see Table A-2). Property taxes and state aid formula accounted for most of the District's revenue, with federal and state unrestricted aid contributing about \$140.7 million and property taxes contributing about \$24.6 million. Another \$35.0 million came from categorical programs, \$2.6 million came from fees charged for services, and \$3.4 million from miscellaneous sources including developer fees.

The total cost of all governmental programs and services was \$199.5 million. The District's expenses are predominantly related to educating and caring for students (80%). The purely administrative activities of the District accounted for just 5% of the total cost.

# MADERA UNIFIED SCHOOL DISTRICT

## Management Discussion and Analysis 2014-15

Total revenues surpassed expenses, increasing net position \$6.8 million over last year. Governmental activities contributed to the District's healthier fiscal status.

**Table A-2**  
**Changes in Net Position**  
**(in millions of dollars)**

	Governmental Activities		
	2015	2014	Change
<b>Revenues</b>			
General Revenues:			
Federal and State Aid Formula	\$ 140.7	\$ 117.2	\$ 23.5
Property Taxes	24.6	24.9	(0.3)
Other	3.4	1.4	2.0
Program Revenues:			
Charges for Services	2.6	3.6	(1.0)
Categorical Programs	35.0	36.0	(1.0)
<b>Total Revenues</b>	<u>206.3</u>	<u>183.1</u>	<u>23.2</u>
<b>Expenses</b>			
Instruction Related	134.6	120.4	14.2
Pupil Services	25.7	23.6	2.1
General Administration	10.2	8.2	2.0
Plant Services	19.3	15.6	3.7
Other	9.7	8.8	0.9
<b>Total Expenses</b>	<u>199.5</u>	<u>176.6</u>	<u>22.9</u>
<b>Increase in Net Position</b>	<u><u>\$ 6.8</u></u>	<u><u>\$ 6.5</u></u>	<u><u>\$ 0.3</u></u>

### GOVERNMENTAL ACTIVITIES

The District strives to uphold its fiduciary duties by protecting and preserving the fiscal prosperity of the District. Driven by adhering to the Madera Unified mission statement of establishing a financially sound and effective organization, this will play a pivotal role in creating a safe and orderly learning environment that will yield the highest student achievement. Our goal is long-term stability to ensure our focus stays true to providing a quality education and facilities for students.

Table A-3 presents the cost of six major District activities: instruction, student transportation services, food services, all other pupil services, general administration, plant services, and other costs. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

# MADERA UNIFIED SCHOOL DISTRICT

## Management Discussion and Analysis 2014-15

**Table A-3**  
**Net Cost of Governmental Activities**  
(in millions of dollars)

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
Instruction	\$ 134.6	\$ 120.4	\$ 112.8	\$ 100.8
Student Transportation	6.5	6.2	6.5	6.2
Food Services	11.3	10.8	0.7	0.5
All Other Pupil Services	7.9	6.6	6.9	5.7
General Administration	10.2	8.2	9.2	7.0
Plant Services	19.3	15.6	18.9	15.2
Other	9.7	8.8	6.9	1.7
<b>Total</b>	<b>\$ 199.5</b>	<b>\$ 176.6</b>	<b>\$ 161.9</b>	<b>\$ 137.1</b>

### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The strong financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported a combined fund balance of \$87.6 million which was an increase of \$3.5 million over the prior year. The primary reasons for the increase were:

- The decrease in the General Fund Balance of \$4.6 million is due primarily to a transfer out of \$11.1 million to the Special Reserve Capital Outlay Fund for future facilities needs.
- The capital project funds increased by \$8.6 million due to a General Fund contribution for future facilities needs.
- The debt service funds remained fairly stable.
- The special revenue funds decreased by \$0.4 million. The cafeteria fund decreased by about \$0.7 million due to purchasing more products under contract.

### GENERAL FUND BUDGETARY HIGHLIGHTS

The following highlights stem from the “Four Pillars” of the 2012-2015 Madera Unified Strategic Plan that serve as the building blocks of our professional practices to ensure success for all students.

#### Equitable Access to Rigorous High-Level Programs

- All students have access to challenging, on-standard teaching with a wide variety of courses to provide a quality education and co-curricular programs for all students.

#### Data-Driven Professional Learning & Collaboration

- Our District has a data-driven, continuous improvement planning process model. School staff uses frequent and timely formative assessments to monitor and adjust teaching practices.

# MADERA UNIFIED SCHOOL DISTRICT

## Management Discussion and Analysis 2014-15

### Safe and Healthy Environments for Learning & Work

- District wide culture and support for students and staff are an important part of our District. The District employees are caring professionals who are empowered and prepared to keep students engaged.

### Strong Relationships with Families & Community

- Relationships with our parents and community through shared responsibility for student success. We strive for proactive communication with all partners.

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report. Significant Federal and State revenue revisions were made during the year increasing those estimates as it became apparent that actual increases would be realized. Corresponding expenditure revisions were implemented to reflect estimates.

The District budgeted a decrease in General Fund balance of approximately \$6.7 million. Although revenues and transfers in were approximately \$3.4 million less than budgeted, expenditures and transfers out were approximately \$5.5 million less than budgeted, leaving the fund with a decrease of approximately \$4.6 million.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

By the end of 2015, the District had invested \$195.9 million in a broad range of capital assets, including land, school buildings, computer and audio visual equipment, and administrative offices. (See Table A-4.) This amount represents a net increase of \$1.9 million or one percent over last year. Total accumulated depreciation for the year was \$85.1 million.

**Table A-4**  
**Capital Assets**  
**(net of depreciation, in millions of dollars)**

	Governmental Activities		Total Percentage Change
	2015	2014	
Land	\$ 13.8	\$ 13.8	0.0%
Site Improvements	11.8	12.2	-3.3%
Construction in Progress	5.2	0.8	550.0%
Buildings	158.8	162.2	-2.1%
Furniture and Equipment	6.3	5.0	26.0%
<b>Total</b>	<b>\$ 195.9</b>	<b>\$ 194.0</b>	<b>1.0%</b>

We present more detailed information about our capital assets in the Notes to Financial Statements.

# MADERA UNIFIED SCHOOL DISTRICT

## Management Discussion and Analysis 2014-15

### LONG-TERM OBLIGATIONS OTHER THAN PENSIONS

At year-end the District had \$98.2 million long-term obligations other than pensions outstanding – a decrease of 1.6 percent from last year - as shown in Table A-5.

**Table A-5**  
**Outstanding Long-Term Obligations**  
**(in millions of dollars)**

	Governmental Activities		Total
	2015	2014	Percentage Change
General Obligation Bonds	\$ 72.9	\$ 73.1	-0.3%
Certificates of Participation	15.9	16.7	-4.8%
Capital Leases Payable	4.5	5.1	-11.8%
Early Retirement	0.3	0.7	-57.1%
Compensated Absences	0.5	0.4	25.0%
Other Postemployment Benefits	4.0	3.7	8.1%
State Preschool Loan	0.1	0.1	0.0%
<b>Total</b>	<b>\$ 98.2</b>	<b>\$ 99.8</b>	<b>-1.6%</b>

The District's S&P bond rating as of the most recent bond issuance was "AA/A+". In addition, the District's certificates of participation S&P rating at the time of their last issuance was "AAA". We present more detailed information about our long-term obligations in the Notes to Financial Statements.

### NET PENSION LIABILITY (NPL)

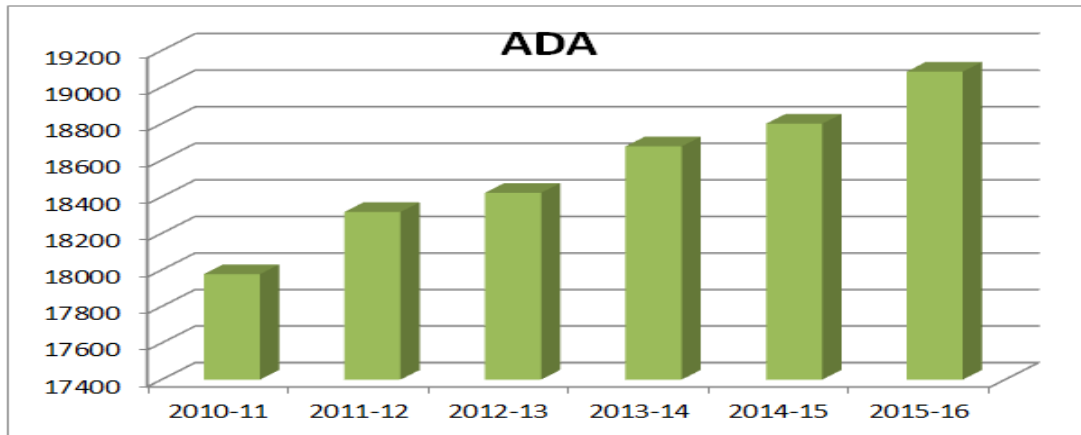
The District implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, which required the District to recognize its proportionate share of the unfunded pension obligation for CalSTRS and CalPERS. The implementation resulted in a reduction of beginning net position of \$128.9 million. As of June 30, 2015, the District reported Deferred Outflows from pension activities of \$9.4 million, Deferred Inflows from pension activities of \$29.0 million, and a Net Pension Liability of \$109.4 million. We present more detailed information regarding our net pension liability in the Notes to Financial Statements.

# MADERA UNIFIED SCHOOL DISTRICT

## Management Discussion and Analysis 2014-15

### FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District closely monitored the following that could impact financial stability in the future:



- The District had growth of 124 students this year and projects moderate or flat growth in the next few years. Changing enrollment trends are also being evaluated.
- The outcome of District's negotiations with the various unions cannot be predicted for the upcoming year.
- Facilities Master Plan, Capital Projects, and Equipment Replacement needs continue to be monitored.
- The on-going cost of funding Post Employment Benefits for retirees per GASB Statement No. 45.
- Implementation of Common Core, Instructional Materials & Professional Development needs.
- Technology infrastructure needs.
- Prop 30 sunset \$22 million.
- Increase in CalSTRS and CalPERS costs.
- K-3 class size reduction moving to 24:1 ratio's per LCFF.
- Maintain Board Policy of 15.5% reserves.
- The District's classroom teacher staffing ratio for the 2014-2015 school year was 25:1 in grades K-3 and 36:1 in grades 4-12.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office: Madera Unified School District, 1902 Howard Road, Madera, California 93637.

# MADERA UNIFIED SCHOOL DISTRICT

## STATEMENT OF NET POSITION JUNE 30, 2015

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Deposits and investments	\$ 95,013,658
Receivables	7,545,522
Prepaid expenses	11,223
Stores inventories	620,742
Nondepreciable capital assets	18,924,073
Capital assets being depreciated	262,088,900
Accumulated depreciation	(85,106,319)
<b>Total Assets</b>	<b>299,097,799</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Current year pension contribution	9,360,158
<b>Total Deferred Outflows of Resources</b>	<b>9,360,158</b>
<b>LIABILITIES</b>	
Accounts payable	15,545,366
Unearned revenue	33,733
Current portion of long-term obligations other than pensions	5,175,705
Noncurrent portion of long-term obligations other than pensions	93,057,067
Aggregate net pension liability	109,365,544
<b>Total Liabilities</b>	<b>223,177,415</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Difference between projected and actual earnings on pension plan investments	29,024,576
<b>Total Deferred Inflows of Resources</b>	<b>29,024,576</b>
<b>NET POSITION</b>	
Net investment in capital assets	115,136,757
Restricted for:	
Debt service	4,869,865
Capital projects	9,684,630
Educational programs	859,491
Other activities	4,309,338
Unrestricted	(78,604,115)
<b>Total Net Position</b>	<b>\$ 56,255,966</b>

The accompanying notes are an integral part of these financial statements.



# MADERA UNIFIED SCHOOL DISTRICT

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2015

Functions/Programs	Expenses	Program Revenues	
		Charges for Services and Sales	Operating Grants and Contributions
<b>Governmental Activities:</b>			
Instruction	\$ 112,229,735	\$ 253,861	\$ 18,262,208
Instruction-related activities:			
Supervision of instruction	6,794,586	639	2,736,186
Instructional library, media, and technology	1,910,605	5,432	64,842
School site administration	13,609,736	22,746	374,219
Pupil services:			
Home-to-school transportation	6,534,876	18,738	8,329
Food services	11,323,841	425,224	10,169,304
All other pupil services	7,844,252	1,958	940,627
Administration:			
Data processing	2,743,944	22,997	10,689
All other administration	7,489,056	24,332	1,005,733
Plant services	19,285,914	17,034	377,332
Ancillary services	2,699,023	-	-
Community services	18,349	-	-
Interest on long-term obligations	4,768,012	-	-
Other outgo	2,230,468	1,798,212	1,012,303
<b>Total Governmental Activities</b>	<b>\$ 199,482,397</b>	<b>\$ 2,591,173</b>	<b>\$ 34,961,772</b>
General revenues and subventions:			
Property taxes, levied for general purposes			
Property taxes, levied for debt service			
Taxes levied for other specific purposes			
Federal and State aid not restricted to specific purposes			
Interest and investment earnings			
Interagency revenues			
Special and extraordinary items			
Miscellaneous			
<b>Subtotal, General Revenues</b>			
<b>Change in Net Position</b>			
Net Position - Beginning, as restated			
Net Position - Ending			

The accompanying notes are an integral part of these financial statements.

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**Net (Expenses)  
Revenues and  
Changes in  
Net Position**

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**Governmental  
Activities**

---

\$ (93,713,666)

(4,057,761)

(1,840,331)

(13,212,771)

(6,507,809)

(729,313)

(6,901,667)

(2,710,258)

(6,458,991)

(18,891,548)

(2,699,023)

(18,349)

(4,768,012)

580,047

---

(161,929,452)

---

20,502,894

4,120,177

681,763

140,726,298

454,999

398,014

5,885

1,878,791

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168,768,821

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6,839,369

49,416,597

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\$ 56,255,966

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# MADERA UNIFIED SCHOOL DISTRICT

## GOVERNMENTAL FUNDS

### BALANCE SHEET

JUNE 30, 2015

	General Fund	Building Fund	Special Reserve Capital Outlay Fund
<b>ASSETS</b>			
Deposits and investments	\$ 50,517,760	\$ 13,316,057	\$ 13,780,113
Receivables	5,250,490	-	-
Due from other funds	227,001	-	1,255,757
Prepaid expenditures	11,223	-	-
Stores inventories	401,262	-	-
<b>Total Assets</b>	<b>\$ 56,407,736</b>	<b>\$ 13,316,057</b>	<b>\$ 15,035,870</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 13,936,038	\$ -	\$ 1,242,497
Due to other funds	1,401,529	661,991	-
Unearned revenue	33,733	-	-
<b>Total Liabilities</b>	<b>15,371,300</b>	<b>661,991</b>	<b>1,242,497</b>
<b>Fund Balances:</b>			
Nonspendable	437,485	-	-
Restricted	597,262	12,654,066	-
Committed	-	-	-
Assigned	8,085,558	-	13,793,373
Unassigned	31,916,131	-	-
<b>Total Fund Balances</b>	<b>41,036,436</b>	<b>12,654,066</b>	<b>13,793,373</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 56,407,736</b>	<b>\$ 13,316,057</b>	<b>\$ 15,035,870</b>

The accompanying notes are an integral part of these financial statements.

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<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 17,399,728	\$ 95,013,658
2,295,032	7,545,522
2,097,702	3,580,460
-	11,223
219,480	620,742
<u>\$ 22,011,942</u>	<u>\$ 106,771,605</u>
\$ 366,831	\$ 15,545,366
1,516,940	3,580,460
-	33,733
<u>1,883,771</u>	<u>19,159,559</u>
224,620	662,105
18,903,442	32,154,770
1,000,109	1,000,109
-	21,878,931
-	31,916,131
<u>20,128,171</u>	<u>87,612,046</u>
<u>\$ 22,011,942</u>	<u>\$ 106,771,605</u>

# MADERA UNIFIED SCHOOL DISTRICT

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2015

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<b>Total Fund Balance - Governmental Funds</b>		<b>\$ 87,612,046</b>
<b>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:</b>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 281,012,973	
Accumulated depreciation is	<u>(85,106,319)</u>	
Net Capital Assets		195,906,654
Expenditures relating to contributions made to pension plans were recognized on the modified accrual basis, but are not recognized on the accrual basis.		9,360,158
The difference between projected and actual earnings on pension plan investments are not recognized on the modified accrual basis, but are recognized on the accrual basis as an adjustment to pension expense.		(29,024,576)
Long-term obligations, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Bonds payable	72,939,325	
Certificates of participation	15,875,000	
State preschool loan program	86,205	
Compensated absences (vacations)	454,534	
Early retirement programs	316,936	
Capital leases payable	4,523,433	
Other postemployment benefits	4,037,339	
Net pension liability	<u>109,365,544</u>	
Total Long-Term Obligations		<u>(207,598,316)</u>
<b>Total Net Position - Governmental Activities</b>		<b><u>\$ 56,255,966</u></b>

The accompanying notes are an integral part of these financial statements.

# MADERA UNIFIED SCHOOL DISTRICT

## GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Building Fund	Special Reserve Capital Outlay Fund
<b>REVENUES</b>			
Local Control Funding Formula	\$ 152,041,376	\$ -	\$ -
Federal sources	13,460,937	-	-
Other State sources	12,174,453	-	-
Other local sources	6,750,494	105,065	39,647
<b>Total Revenues</b>	<b>184,427,260</b>	<b>105,065</b>	<b>39,647</b>
<b>EXPENDITURES</b>			
Current			
Instruction	106,687,566	-	-
Instruction-related activities:			
Supervision of instruction	6,480,311	-	-
Instructional library, media and technology	1,896,520	-	-
School site administration	13,043,745	-	-
Pupil services:			
Home-to-school transportation	6,834,459	-	-
Food services	132,312	-	-
All other pupil services	7,759,263	-	-
Administration:			
Data processing	2,752,144	-	-
All other administration	6,907,285	-	-
Plant services	17,006,003	-	158,992
Facility acquisition and construction	298,197	-	2,213,580
Ancillary services	2,722,356	-	-
Community services	18,288	-	-
Other outgo	2,230,468	-	-
Debt service			
Principal	616,967	16,235,000	-
Interest and other	189,973	1,549,462	-
<b>Total Expenditures</b>	<b>175,575,857</b>	<b>17,784,462</b>	<b>2,372,572</b>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over Expenditures</b>	<b>8,851,403</b>	<b>(17,679,397)</b>	<b>(2,332,925)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	36,247	-	11,133,150
Other sources	-	17,784,462	-
Transfers out	(13,502,989)	(1,063,259)	-
<b>Net Financing Sources (Uses)</b>	<b>(13,466,742)</b>	<b>16,721,203</b>	<b>11,133,150</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(4,615,339)</b>	<b>(958,194)</b>	<b>8,800,225</b>
<b>Fund Balance - Beginning</b>	<b>45,651,775</b>	<b>13,612,260</b>	<b>4,993,148</b>
<b>Fund Balance - Ending</b>	<b>\$ 41,036,436</b>	<b>\$ 12,654,066</b>	<b>\$ 13,793,373</b>

The accompanying notes are an integral part of these financial statements.

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<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 750,000	\$ 152,791,376
10,181,178	23,642,115
2,796,181	14,970,634
7,181,994	14,077,200
<u>20,909,353</u>	<u>205,481,325</u>
1,952,520	108,640,086
257,750	6,738,061
-	1,896,520
396,864	13,440,609
-	6,834,459
11,222,149	11,354,461
27,716	7,786,979
-	2,752,144
596,516	7,503,801
1,287,332	18,452,327
2,811,947	5,323,724
-	2,722,356
-	18,288
-	2,230,468
3,648,735	20,500,702
1,824,549	3,563,984
<u>24,026,078</u>	<u>219,758,969</u>
<u>(3,116,725)</u>	<u>(14,277,644)</u>
4,773,156	15,942,553
-	17,784,462
<u>(1,376,305)</u>	<u>(15,942,553)</u>
<u>3,396,851</u>	<u>17,784,462</u>
280,126	3,506,818
19,848,045	84,105,228
<u>\$ 20,128,171</u>	<u>\$ 87,612,046</u>



# MADERA UNIFIED SCHOOL DISTRICT

## RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2015

<b>Total Net Change in Fund Balances - Governmental Funds</b>	<b>\$ 3,506,818</b>
<b>Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:</b>	
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.	
This is the amount by which capital outlays exceed depreciation in the period.	
Depreciation expense	\$ (6,241,418)
Capital outlays	<u>8,169,856</u>
Net Expense Adjustment	1,928,438
Loss on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds.	(2,137)
In the Statement of Activities, certain operating expenses - compensated absences (vacations) and special termination benefits (early retirement) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, special termination benefits paid exceeded those awarded by \$377,218. Vacation earned was more than the amounts paid by \$28,565.	348,653
In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.	(162,135)
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:	(292,480)
Proceeds received from the sale of Bonds are revenue in the governmental funds, but it increases long-term obligations in the Statement of Net Position does not affect the Statement of Activities.	(17,784,462)
Payment of principal on long-term obligations is an expenditure in the governmental funds, but it reduces long-term obligations in the Statement of Net Position and does not affect the Statement of Activities:	
General obligation bonds	18,980,000
Certificates of participation	870,000
State preschool loan program	33,735
Capital lease obligations	616,967

The accompanying notes are an integral part of these financial statements.

**MADERA UNIFIED SCHOOL DISTRICT**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES, Continued  
FOR THE YEAR ENDED JUNE 30, 2015**

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Under the modified basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.

Amortization of bond premium

\$ 734,676

Interest on long-term obligations in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the Statement of Activities includes additional accumulated interest that was accreted on the District's capital appreciation general obligation bonds.

(1,938,704)

**Change in Net Position of Governmental Activities**

\$ 6,839,369

The accompanying notes are an integral part of these financial statements.

# MADERA UNIFIED SCHOOL DISTRICT

## FIDUCIARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2015

	Scholarship Trusts	Agency Funds
<b>ASSETS</b>		
Deposits and investments	\$ 85,209	\$ 365,118
Accounts receivable	517	-
<b>Total Assets</b>	<b>85,726</b>	<b>\$ 365,118</b>
<b>LIABILITIES</b>		
Due to student groups		
Dixieland	-	\$ 7,860
Jefferson	-	27,345
King	-	16,285
La Vina	-	916
Washington	-	2,984
Madera High	-	132,908
Mountain Vista High	-	4,991
Desmond Middle	-	19,343
Madera South High	-	152,486
<b>Total Liabilities</b>	<b>-</b>	<b>\$ 365,118</b>
<b>NET POSITION - RESERVED</b>		
Lorraine Thompson Scholarship	38,651	
Student Government Scholarship	2,120	
Albonico Scholarship	9,000	
E.L.L. Scholarship	125	
J. Desmond Scholarship	120	
Michael A. Wong Class 85' Scholarship	2,500	
Dave Schoettler Memorial Scholarship	1,040	
K. Roberts Memorial Scholarship	120	
J. Hinton Scholarship	500	
Science and Health Scholarship	44	
Binger Scholarship	2,348	
Cardenazz Roberts Scholarship	608	
Rodger Scott Memorial Scholarship	600	
School of Business Scholarship	500	
Joan Davis Scholarship	1,425	
Madera Lions Club	16,143	
Audrey Pool Scholarship	500	
F.F.A Memorial Fund Scholarship	2,382	
M. Wong Class of 85' Scholarship (MSHS)	1,000	
Juan Garcia Farmworker Scholarship	6,000	
<b>Total Net Position</b>	<b>\$ 85,726</b>	

The accompanying notes are an integral part of these financial statements.

# MADERA UNIFIED SCHOOL DISTRICT

## FIDUCIARY FUNDS - SCHOLARSHIP TRUSTS STATEMENT OF CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2015

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	<b>Scholarship Trusts</b>
<b>ADDITIONS</b>	
Private donations and earnings	
Lorraine Thompson Scholarship	\$ 830
Student Government Scholarship	439
Ray Pool Scholarship	1,000
Michael A Wong Class 85' Scholarship	2,500
Dave Schoettler Mem Scholarship	1,000
J. Hinton Scholarship	1,000
Science & Health Scholarship	1
Binger Scholarship	19
Cardenazz Roberts Scholarship	5
Madera Lions Club	132
Audrey Pool Scholarship	500
F.F.A Memorial Fund Scholarship	50
M. Wong Class of 85' Scholarship (MSHS)	1,000
Juan Garcia Farmworker Scholarship	6,000
Bob Prosperi Scholarship	1,000
<b>Total Additions</b>	<b>15,476</b>
<b>DEDUCTIONS</b>	
Scholarships awarded and other expenditures	
Lorraine Thompson Scholarship	2,500
Student Government Scholarship	500
Albonico Scholarship	100
Ray Pool Scholarship	6,000
Dave Schoettler Mem Scholarship	1,000
J. Hinton Scholarship	500
FCCLA Scholarship	296
Madera Lions Club	2,000
Audrey Pool Scholarship	5,000
M. Wong Class of 85' Scholarship (MSHS)	2,000
Bob Prosperi Scholarship	1,000
<b>Total Deductions</b>	<b>20,896</b>
<b>Change in Net Position</b>	<b>(5,420)</b>
<b>Net Position - Beginning</b>	<b>91,146</b>
<b>Net Position - Ending</b>	<b>\$ 85,726</b>

The accompanying notes are an integral part of these financial statements.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Financial Reporting Entity

The Madera Unified School District (the District) was established in 1966, under the laws of the State of California. The District operates under a locally-elected seven-member Board form of government and provides educational services to grades K - 12 and adults, as mandated by the State and/or Federal agencies. The District operates seventeen elementary schools, three middle schools, two comprehensive high schools, two alternative education schools, and one adult education school.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Madera Unified School District, this includes general operations, food service, and student related activities of the District.

#### Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. For financial reporting purposes, the component unit discussed below has a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and thus is included in the financial statements of the District. The component unit, although a legally separate entity, is reported in the financial statements as if it were part of the District's operations because the governing board of the component unit is essentially the same as the governing board of the District and because its purpose is to finance the construction of facilities to be used for the benefit of the District.

The Madera Unified School District Financing Corporation (the "Corporations") financial activity is presented in the financial statements as the COP Debt Service Fund. Certificates of participation issued by the Corporation are included as long-term liabilities in the government-wide financial statements.

#### Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into two broad fund categories: governmental and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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### Major Governmental Funds

**General Fund** The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

**Building Fund** The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

**Special Reserve Capital Outlay Fund** The Special Reserve Capital Outlay Fund exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

### Non-Major Governmental Funds

**Special Revenue Funds** The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to expenditures for specified purposes and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

**Adult Education Fund** The Adult Education Fund is used to account separately for Federal, State, and local revenues for adult education programs and is to be expended for adult education purposes only.

**Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

**Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

**Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for State apportionments and the District's contributions for deferred maintenance purposes (*Education Code* Sections 17582-17587) and for items of maintenance approved by the State Allocation Board.

**Capital Project Funds** The Capital Project funds are used to account for financial resources that are restricted, committed, or assigned to the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

**Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* Sections 17620-17626). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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**County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State Schools Facilities Fund (Proposition 1D) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

**Debt Service Funds** The Debt Service funds are used to account for the accumulation of restricted, committed, or assigned resources for and the payment of principal and interest on general long-term obligations.

**Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

**COP Debt Service Fund** The COP Debt Service Fund is used to account for the interest and redemption of principal of Certificates of Participation.

**Fiduciary Funds** Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into two classifications: scholarship trust funds and agency funds. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Trust funds are used to account for the assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The District's trust fund is the Scholarship Trust Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB).

### **Basis of Accounting - Measurement Focus**

**Government-Wide Financial Statements** The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.



# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

**Fund Financial Statements** Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

**Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

**Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting.

**Revenues – Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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**Unearned Revenue** Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received before the eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 60 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

### **Investments**

Investments held at June 30, 2015, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county pools are determined by the program sponsor.

### **Prepaid Expenditures**

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred. As of June 30, 2015, the District had \$11,223 of prepaid expenditures for travel and conferences.

### **Stores Inventories**

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental type funds when used.

### **Capital Assets and Depreciation**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

# **MADERA UNIFIED SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2015**

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When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 2 to 15 years.

### **Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental activities column of the *Statement of Net Position*.

### **Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

### **Accounts Payable and Long-Term Obligations**

Accounts payable and long-term obligations are reported in the government-wide financial statements. In general, governmental fund accounts payable that are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

### **Premiums**

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities statement of net position. Debt premiums related to those obligations are deferred and amortized over the life of the bonds using the straight-line method.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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### Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for the unamortized loss on the refunding of general obligation bonds and current year pension contributions.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for the difference between projected and actual earnings on pension plan investments specific to the net pension liability.

### Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

### Fund Balances - Governmental Funds

As of June 30, 2015, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business official may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

# **MADERA UNIFIED SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2015**

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### **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

### **Minimum Fund Balance Policy**

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted one-time expenditures. The policy states that the District intends to maintain a minimum fund balance of three percent of the District's General Fund in the third year of the District's current multi-year plan.

### **Net Position**

Net position represents the difference between assets and liabilities. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$19,723,324 of restricted net position.

### **Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

### **Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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### Budgetary Data

The budgetary process is prescribed by provisions of the California *Education Code* and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

### Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Madera bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

### Change in Accounting Principles

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements No. 27 and No. 50 remain applicable for pensions that are not covered by the scope of this Statement.

The scope of this Statement addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts that have the following characteristics:

- Contributions from employers and non-employer contributing entities to the pension plan and earnings on those contributions are irrevocable.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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- Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.
- Pension plan assets are legally protected from the creditors of employers, non-employer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Note disclosure and required supplementary information requirements about pensions also are addressed. Distinctions are made regarding the particular requirements for employers based on the number of employers whose employees are provided with pensions through the pension plan and whether pension obligations and pension plan assets are shared. Employers are classified in one of the following categories for purposes of this Statement:

- Single employers are those whose employees are provided with defined benefit pensions through single-employer pension plans—pension plans in which pensions are provided to the employees of only one employer (as defined in this Statement).
- Agent employers are those whose employees are provided with defined benefit pensions through agent multiple-employer pension plans—pension plans in which plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees.
- Cost-sharing employers are those whose employees are provided with defined benefit pensions through cost-sharing multiple-employer pension plans—pension plans in which the pension obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

In addition, this Statement details the recognition and disclosure requirements for employers with liabilities (payables) to a defined benefit pension plan and for employers whose employees are provided with defined contribution pensions. This Statement also addresses circumstances in which a non-employer entity has a legal requirement to make contributions directly to a pension plan.

The District has implemented the Provisions of this Statement for the year ended June 30, 2015.

In November 2013, the GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date — An Amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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Statement No. 68 requires a state or local government employer (or nonemployer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or nonemployer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement No. 68 requires that the government recognize its contribution as a deferred outflow of resources. In addition, Statement No. 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer or nonemployer contributing entity that arise from other types of events. At transition to Statement No. 68, if it is not practical for an employer or nonemployer contributing entity to determine the amounts of *all* deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement No. 68 required that beginning balances for deferred outflows of resources and deferred inflows of resources not be reported.

Consequently, if it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition. This could have resulted in a significant understatement of an employer or nonemployer contributing entity's beginning net position and expense in the initial period of implementation.

This Statement amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement No. 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

The District has implemented the Provisions of this Statement for the year ended June 30, 2015.

As the result of implementing GASB Statement No. 68, the District has restated the beginning net position in the government wide Statement of Net Position, effectively decreasing net position as of July 1, 2014, by \$128,867,827. The decrease results from recognizing the net pension liability, net of related deferred outflows of resources. The restatement does not include deferred inflows of resources, as this information was not available.

### **New Accounting Pronouncements**

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015. Early implementation is encouraged.



# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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In June 2015, the GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement No. 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement No. 68 for pension plans and pensions that are within their respective scopes.

The requirements of this Statement extend the approach to accounting and financial reporting established in Statement No. 68 to all pensions, with modifications as necessary to reflect that for accounting and financial reporting purposes, any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement No. 68 should not be considered pension plan assets. It also requires that information similar to that required by Statement No. 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and nonemployer contributing entities.

This Statement also clarifies the application of certain provisions of Statements No. 67 and No. 68 with regard to the following issues:

- Information that is required to be presented as notes to the ten-year schedules of required supplementary information about investment-related factors that significantly affect trends in the amounts reported
- Accounting and financial reporting for separately financed specific liabilities of individual employers and nonemployer contributing entities for defined benefit pensions
- Timing of employer recognition of revenue for the support of nonemployer contributing entities not in a special funding situation.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2016. Early implementation is encouraged.

In June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement No. 43, and Statement No. 50, *Pension Disclosures*.

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities.

The scope of this Statement includes OPEB plans—defined benefit and defined contribution—administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the OPEB plan administrator. If the plan is a defined benefit OPEB plan, plan assets also are legally protected from creditors of the plan members.

This Statement also includes requirements to address financial reporting for assets accumulated for purposes of providing defined benefit OPEB through OPEB plans that are not administered through trusts that meet the specified criteria.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2016. Early implementation is encouraged.

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. This Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

In this Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, the OPEB plan administrator, and the plan members.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. Early implementation is encouraged.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively. Earlier implementation is permitted.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

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### NOTE 2 - DEPOSITS AND INVESTMENTS

#### Summary of Deposits and Investments

Deposits and investments as of June 30, 2015, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 95,013,658
Fiduciary funds	450,327
Total Deposits and Investments	<u>\$ 95,463,985</u>

Deposits and investments as of June 30, 2015, consist of the following:

Cash on hand and in banks	\$ 407,901
Cash in revolving	30,140
Investments	95,025,944
Total Deposits and Investments	<u>\$ 95,463,985</u>

#### Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**Investment in County Treasury** - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

### Segmented Time Distribution

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following schedule that shows the distribution of the District's investments by maturity:

Investment Type	Fair Value	12 Months or Less	13 - 24 Months	25 - 60 Months	More Than 60 Months
County Pool	<u>\$ 95,018,665</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,018,665</u>	<u>\$ -</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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### **Custodial Credit Risk - Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2015, \$124,490 of the District's bank balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

### **NOTE 3 - RECEIVABLES**

Receivables at June 30, 2015, consisted of intergovernmental grants, entitlements, and local sources. All receivables are considered collectible in full.

	General Fund	Non-Major Governmental Funds	Total	Scholarship Trusts
Federal Government				
Categorical aid	\$ 2,314,707	\$ 1,539,909	\$ 3,854,616	\$ -
State Government				
State sources	1,914,835	483,521	2,398,356	-
Local Sources	1,020,948	271,602	1,292,550	517
Total Fund Statements	<u>\$ 5,250,490</u>	<u>\$ 2,295,032</u>	<u>\$ 7,545,522</u>	<u>\$ 517</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2015, are as follows:

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 13,763,332	\$ -	\$ -	\$ 13,763,332
Construction in progress	812,243	4,421,088	72,590	5,160,741
Total Capital Assets Not Being Depreciated	14,575,575	4,421,088	72,590	18,924,073
Capital Assets being depreciated				
Land improvements	15,872,966	368,345	-	16,241,311
Buildings and improvements	222,465,147	951,281	-	223,416,428
Furniture and equipment	20,788,322	2,501,732	858,893	22,431,161
Total Capital Assets Being Depreciated	259,126,435	3,821,358	858,893	262,088,900
Less Accumulated Depreciation				
Land improvements	3,654,767	726,608	-	4,381,375
Buildings and improvements	60,324,151	4,226,568	-	64,550,719
Furniture and equipment	15,742,739	1,288,242	856,756	16,174,225
Total Accumulated Depreciation	79,721,657	6,241,418	856,756	85,106,319
Governmental Activities Capital Assets, Net	<u>\$ 193,980,353</u>	<u>\$ 2,001,028</u>	<u>\$ 74,727</u>	<u>\$ 195,906,654</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
Instruction	\$ 4,218,039
School Administration	99,442
Pupil Transportation	656,492
Food Services	39,198
Data Processing Services	313,276
Plant Maintenance and Operations	914,971
Total Depreciation Expenses Governmental Activities	<u>\$ 6,241,418</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

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### NOTE 5 - INTERFUND TRANSACTIONS

#### Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2015, between major and non-major governmental funds are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Funds		
General	\$ 227,001	\$ 1,401,529
Building	-	661,991
Special Reserve Capital Outlay	1,255,757	-
Total Major Governmental Funds	<u>1,482,758</u>	<u>2,063,520</u>
Non-Major Governmental Funds		
Adult	103,205	1,718
Child Development	27	200,322
Cafeteria	38,177	6,090
Deferred Maintenance	1,294,302	1,308,780
Capital Facilities	-	30
County School Facilities	661,991	-
Total Non-Major Governmental Funds	<u>2,097,702</u>	<u>1,516,940</u>
Total All Governmental Funds	<u>\$ 3,580,460</u>	<u>\$ 3,580,460</u>



# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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The General Fund owes the Deferred Maintenance Fund for project and maintenance expenses.	\$ 1,275,461
The General Fund owes the Deferred Maintenance Fund for Dixieland's pump repair.	18,841
The General Fund owes the Adult Education Fund for an employee's salary.	103,047
The General Fund owes the Adult Education Fund for adjustments to indirect costs.	158
The General Fund owes the Child Development Fund for adjustments to indirect costs.	27
The General Fund owes the Cafeteria Fund for miscellaneous expenses.	3,995
The Adult Education Fund owes the General Fund for adjustments to indirect costs.	1,591
The Adult Education Fund owes the General Fund for adjustments to workers' compensation.	127
The Child Development Fund owes the General Fund for a temporary loan.	200,000
The Child Development Fund owes the General Fund for adjustments to workers' compensation.	140
The Child Development Fund owes the General Fund for adjustments to indirect costs.	182
The Cafeteria Fund owes the General Fund for indirect costs.	5,388
The Cafeteria Fund owes the General Fund for adjustments to workers compensation.	702
The Deferred Maintenance Fund owes the General Fund to reduce the interfund transfer in.	18,841
The Deferred Maintenance Fund owes the Cafeteria Fund for construction projects costs.	34,182
The Deferred Maintenance Fund owes the Special Reserve Capital Outlay Fund for construction project costs.	1,255,757
The Capital Facilities Fund owes the General Fund for an adjustment to SUI.	30
The Building Fund owes the County School Facilities Fund for construction project costs.	661,991
Total	<u>\$ 3,580,460</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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### Operating Transfers

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2015, consist of the following:

The General Fund transferred to the Special Reserve Capital Outlay Fund for future school construction needs.	\$ 11,133,150
The General Fund transferred to the Cafeteria Fund to clear bad debt allowances.	2,988
The General Fund transferred to the Adult Education Fund for program operations.	600,000
The General Fund transferred to the Deferred Maintenance Fund for future maintenance project costs.	1,766,851
The Child Development Fund transferred to the Adult Education Fund for Small Fry Nursery School.	1,035
The Capital Facilities Fund transferred to the General Fund for the three percent developer fee.	36,247
The Capital Facilities Fund transferred to the COP Debt Service Fund for the debt service payment.	1,270,863
The Capital Facilities Fund transferred to the County School Facilities Fund for construction costs.	68,160
The Building Fund transferred to the County School Facilities Fund for bond construction costs.	1,063,259
Total	<u><u>\$ 15,942,553</u></u>

### NOTE 6 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2015, consist of the following:

	General Fund	Special Reserve Capital Outlay Fund	Non-Major Governmental Funds	Total
Vendor payables	\$ 2,485,093	\$ 1,242,497	\$ 304,945	\$ 4,032,535
Deferred payroll	3,938,040	-	-	3,938,040
State principal apportionment	1,058,346	-	-	1,058,346
Health and welfare benefits	4,571,896	-	-	4,571,896
Accrued salaries	1,882,663	-	61,886	1,944,549
Total	<u><u>\$ 13,936,038</u></u>	<u><u>\$ 1,242,497</u></u>	<u><u>\$ 366,831</u></u>	<u><u>\$ 15,545,366</u></u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### NOTE 7 - UNEARNED REVENUE

Unearned revenue at June 30, 2015, consists of the following:

	General Fund
State categorical aid	\$ 10,396
Local sources	23,337
Total	<u>\$ 33,733</u>

### NOTE 8 - LONG-TERM OBLIGATIONS OTHER THAN PENSIONS

#### Summary

The changes in the District's long-term obligations other than pensions during the year consisted of the following:

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015	Due in One Year
General obligation bonds-2005					
Current Interest Bonds	\$ 6,115,000	\$ -	\$ 4,665,000	\$ 1,450,000	\$ 1,450,000
Capital Appreciation Bonds	21,092,776	1,136,870	-	22,229,646	-
General obligation bonds-2006					
Current Interest Bonds	1,105,000	-	905,000	200,000	200,000
Capital Appreciation Bonds	2,809,148	218,393	-	3,027,541	-
General obligation bonds-2007					
Current Interest Bonds	15,180,000	-	13,055,000	2,125,000	1,005,000
Capital Appreciation Bonds	12,880,770	583,441	-	13,464,211	-
Premium	784,197	-	697,065	87,132	43,566
2012 Refunding general obligation bonds	12,475,000	-	355,000	12,120,000	405,000
Premium	488,944	-	37,611	451,333	37,611
2014 Refunding general obligation bonds	-	15,535,000	-	15,535,000	340,000
Premium	-	2,249,462	-	2,249,462	249,940
Certificates of participation-2014	16,745,000	-	870,000	15,875,000	580,000
State Preschool Revolving Loan	119,940	-	33,735	86,205	33,735
Compensated absences - net	425,969	28,565	-	454,534	-
Early retirement programs	694,154	97,959	475,177	316,936	186,702
Capital leases	5,140,400	-	616,967	4,523,433	644,151
Other postemployment benefits	3,744,859	2,871,677	2,579,197	4,037,339	-
Total	<u>\$ 99,801,157</u>	<u>\$ 22,721,367</u>	<u>\$ 24,289,752</u>	<u>\$ 98,232,772</u>	<u>\$ 5,175,705</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local tax revenues. Payments on the State Preschool Revolving Loan are made by Child Development Fund. The COP Debt Service Fund makes payments for the Certificates of Participation. The compensated absences, early retirement programs, and other postemployment benefits obligations will be paid by the fund for which the employee worked. Payments on the capital leases are made by the General Fund.

### Bonded Debt

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2014	Accreted/ Issued	Defeased/ Redeemed	Bonds Outstanding June 30, 2015
<b>Current Interest Bonds:</b>							
2002 - Series 2005 General Obligation Bonds:							
5/1/05	8/2006-8/2017	3-5%	\$ 12,670,000	\$ 6,115,000	\$ -	\$ 4,665,000	\$ 1,450,000
2002 - Series 2006 General Obligation Bonds							
3/1/06	8/1/2018	3.75-4%	1,915,000	1,105,000	-	905,000	200,000
2006 - Series 2007 General Obligation Bonds							
3/1/07	8/2007-8/2023	4-5%	18,690,000	15,180,000	-	13,055,000	2,125,000
2012 - Refunding General Obligation Bonds							
2/22/12	8/2012-8/2028	2-3.625%	12,925,000	12,475,000	-	355,000	12,120,000
2014 - Refunding General Obligation Bonds							
12/3/14	8/2015-8/2023	3-5%	15,535,000	-	15,535,000	-	15,535,000
<b>Capital Appreciation Bonds:</b>							
2002 - Series 2005 General Obligation Bonds:							
5/1/05	8/2018-8/2029	4.77-5.23%	13,329,104	21,092,776	1,136,870	-	22,229,646
2002 - Series 2006 General Obligation Bonds							
3/1/06	8/1/2029	4.68-4.68%	1,885,059	2,809,148	218,393	-	3,027,541
2006 - Series 2007 General Obligation Bonds							
3/1/07	8/2024-8/2031	4.41-4.52%	9,308,839	12,880,770	583,441	-	13,464,211
Total				<u>\$ 71,657,694</u>	<u>\$ 17,473,704</u>	<u>\$ 18,980,000</u>	<u>\$ 70,151,398</u>

### Debt Service Requirements to Maturity

2002 - Series 2005 Current Interest General Obligation Bonds:

Fiscal Year	Principal	Interest to Maturity	Total
2016	<u>\$ 1,450,000</u>	<u>\$ 72,500</u>	<u>\$ 1,522,500</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

### 2002 - Series 2006 Current Interest General Obligation Bonds:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2016	\$ 200,000	\$ 8,000	\$ 208,000

### 2002 - Series 2007 Current Interest General Obligation Bonds:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2016	\$ 1,005,000	\$ 96,200	\$ 1,101,200
2017	1,120,000	56,000	1,176,000
Total	\$ 2,125,000	\$ 152,200	\$ 2,277,200

### 2012 Refunding Current Interest General Obligation Bonds:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2016	\$ 405,000	\$ 452,769	\$ 857,769
2017	450,000	444,669	894,669
2018	510,000	426,669	936,669
2019	575,000	406,269	981,269
2020	640,000	383,269	1,023,269
2021-2025	4,340,000	1,517,645	5,857,645
2026-2029	5,200,000	491,988	5,691,988
Total	\$ 12,120,000	\$ 4,123,278	\$ 16,243,278

### 2014 Refunding Current Interest General Obligation Bonds:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2016	\$ 340,000	\$ 446,867	\$ 786,867
2017	1,770,000	711,200	2,481,200
2018	3,085,000	640,400	3,725,400
2019	1,535,000	517,000	2,052,000
2020	1,430,000	440,250	1,870,250
2021-2025	7,375,000	966,750	8,341,750
Total	\$ 15,535,000	\$ 3,722,467	\$ 19,257,467

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

### Capital Appreciation Bonds

The Capital Appreciation Bonds do not require annual principal and interest payments. The bonds accrete in value for the interest earned on the bonds for each fiscal year until the bonds maturity date at which time, the maturity value of the bonds is payable. Below is a summary of the current valuation (accreted value) of the bonds including the maturity value of those bonds.

Fiscal Year	2002 - Series 2005		2002 - Series 2006		2006 - Series 2007	
	Final Maturity	Accreted Obligation	Final Maturity	Accreted Obligation	Final Maturity	Accreted Obligation
2019	\$ 1,925,000	\$ 1,671,285	\$ 280,000	\$ 235,424	\$ -	\$ -
2020-2024	11,015,000	8,200,073	1,610,000	1,178,283	-	-
2025-2029	13,735,000	7,835,140	2,255,000	1,307,554	13,705,000	8,426,144
2030-2032	9,455,000	4,523,148	760,000	306,280	9,845,000	5,038,067
Total	<u>\$ 36,130,000</u>	<u>\$ 22,229,646</u>	<u>\$ 4,905,000</u>	<u>\$ 3,027,541</u>	<u>\$ 23,550,000</u>	<u>\$ 13,464,211</u>

### Certificates of Participation

In February 2014, the Madera Unified School District issued certificates of participation in the amount of \$16,745,000 with an interest rate of 3.87 percent. The proceeds were used to fully defease the \$16,235,000 remaining balance of the 2004 Certificates of Participation.

The Certificates of Participation mature through 2034 as follows:

Year Ending June 30,	Principal	Interest	Total
2016	\$ 580,000	\$ 614,363	\$ 1,194,363
2017	605,000	591,917	1,196,917
2018	630,000	568,503	1,198,503
2019	650,000	544,122	1,194,122
2020	680,000	518,967	1,198,967
2021-2025	3,795,000	2,180,166	5,975,166
2026-2030	4,585,000	1,387,397	5,972,397
2031-2034	4,350,000	428,603	4,778,603
Total	<u>\$ 15,875,000</u>	<u>\$ 6,834,038</u>	<u>\$ 22,709,038</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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### Preschool Revolving Loan

The District has entered into four agreements with the California Department of Education for non-interest loans for child care facilities at the Madison site, the George Washington site, the Ceasar Chavez site, and the Pershing site. The District is required to make annual loan payments ranging from \$9,974 to \$21,000 for each loan.

Year Ending June 30,	Lease Payment
2016	\$ 33,735
2017	33,735
2018	18,735
Total	<u>\$ 86,205</u>

### Compensated Absences

The long-term portion of compensated absences for the District at June 30, 2015, amounted to \$454,534.

### Early Retirement

The District has entered into contracts with certain eligible employees whereby a predetermined percentage of the employees final years salary will be paid for a 60-month period for Certificated employees and a 36-month period for Classified employees and continued medical insurance coverage equivalent to the medical plan in effect for all Certificated and Classified employees until age 65. The outstanding contract amount for this purpose is \$316,936 and is reported as long-term obligations. The amount paid during the current fiscal year related to the early retirement programs totaled \$475,177.

### Capital Leases

The District has entered into agreements to lease various facilities and equipment. Such agreements are, in substance, purchases (capital leases) and are reported as capital lease obligations. The District's liability on lease agreements with options to purchase is summarized below:

	Leases
Balance, July 1, 2014	\$ 5,140,400
Payments	616,967
Balance, June 30, 2015	<u>\$ 4,523,433</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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The capital leases have minimum lease payments as follows:

Year Ending June 30,	Lease Payment
2016	\$ 800,776
2017	800,776
2018	438,853
2019	391,039
2020	391,039
2021-2025	1,955,194
2026-2027	586,557
Total	5,364,234
Less: Amount Representing Interest	840,801
Present Value of Minimum Lease Payments	<u>\$ 4,523,433</u>

### Other Postemployment Benefit (OPEB) Obligation

The District's annual required contribution for the year ended June 30, 2015, was \$2,721,883, and contributions made by the District during the year were \$2,362,632 (including the implicit rate subsidy factor of 1.1526). Interest on the net OPEB obligation and adjustments to the annual required contribution were \$149,795 and \$(216,566), respectively, which resulted in an increase to the net OPEB obligation of \$292,480. As of June 30, 2015, the net OPEB obligation was \$4,037,339. See Note 11 for additional information regarding the OPEB obligation and the postemployment benefits plan.



# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### NOTE 9 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	Special Reserve Capital Outlay Fund	Non-Major Governmental Funds	Total
<b>Nonspendable</b>					
Revolving cash	\$ 25,000	\$ -	\$ -	\$ 5,140	\$ 30,140
Stores inventories	401,262	-	-	219,480	620,742
Prepaid expenditures	11,223	-	-	-	11,223
Total Nonspendable	437,485	-	-	224,620	662,105
<b>Restricted</b>					
Legally restricted programs	597,262	-	-	34,376	631,638
Childcare programs	-	-	-	227,853	227,853
Capital projects	-	12,654,066	-	9,684,630	22,338,696
Debt service	-	-	-	4,869,865	4,869,865
Food service	-	-	-	4,086,718	4,086,718
Total Restricted	597,262	12,654,066	-	18,903,442	32,154,770
<b>Committed</b>					
Adult education program	-	-	-	1,000,109	1,000,109
Total Committed	-	-	-	1,000,109	1,000,109
<b>Assigned</b>					
District safety program	56,002	-	-	-	56,002
Equipment replacement	445,769	-	-	-	445,769
Technology infrastructure	2,340,114	-	-	-	2,340,114
Instructional materials	3,375,085	-	-	-	3,375,085
Common core materials	1,439,581	-	-	-	1,439,581
Vacation accrual	429,007	-	-	-	429,007
Capital projects	-	-	13,793,373	-	13,793,373
Total Assigned	8,085,558	-	13,793,373	-	21,878,931
<b>Unassigned</b>					
Reserve for economic uncertainties	5,560,166	-	-	-	5,560,166
Remaining unassigned	26,355,965	-	-	-	26,355,965
Total Unassigned	31,916,131	-	-	-	31,916,131
<b>Total</b>	<b>\$ 41,036,436</b>	<b>\$ 12,654,066</b>	<b>\$ 13,793,373</b>	<b>\$ 20,128,171</b>	<b>\$ 87,612,046</b>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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### NOTE 10 - EXPENDITURES (BUDGET VERSUS ACTUAL)

At June 30, 2015, the following District major fund exceeded the budgeted amounts as follows:

Fund	Expenditures and Other Uses		
	Budget	Actual	Excess
General			
Classified salaries	\$ 22,049,403	\$ 22,634,028	\$ 584,625
Other outgo	\$ 1,578,718	\$ 1,634,003	\$ 55,285

### NOTE 11 - POSTEMPLOYMENT HEALTH CARE PLAN AND OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

#### Plan Description

The Postemployment Benefit Plan (the "Plan") is a single-employer defined benefit healthcare plan administered by the Madera Unified School District. The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Membership of the Plan consists of approximately 160 retirees and beneficiaries currently receiving benefits and approximately 1,500 active plan members.

#### Contribution Information

The contribution requirements of plan members and the District are established and may be amended by the District and the Madera Unified Teachers Association (MUTA), the local California Service Employees Association (CSEA), and unrepresented groups. The required contribution is based on pay-as-you-go financing requirements. For fiscal year 2014-2015, the District contributed \$2,049,828 to the plan (excluding the implicit rate subsidy factor), all of which was used for current premiums (approximately 87 percent of total premiums). Plan members receiving benefits contributed approximately \$309,558, or approximately 13 percent of the total premiums.

#### Annual OPEB Cost and Net OPEB Obligation

The District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation to the Plan:

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

Annual required contribution	\$ 2,721,883
Interest on net OPEB obligation	149,795
Adjustment to annual required contribution	(216,566)
Annual OPEB cost (expense)	2,655,112
Contributions made (includes implicit rate subsidy factor)	(2,362,632)
Increase in net OPEB obligation	292,480
Net OPEB obligation, beginning of year	3,744,859
Net OPEB obligation, end of year	<u>\$ 4,037,339</u>

### Trend Information

Trend information for annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation is as follows:

Year Ended June 30,	Annual OPEB Cost	Actual Contribution	Percentage Contributed	Net OPEB Obligation
2015	\$ 2,655,112	\$ 2,362,632	88.98%	\$ 4,037,339
2014	2,659,168	2,431,677	91.45%	3,744,859
2013	2,867,459	2,581,485	90.03%	3,517,368

### Funded Status and Funding Progress

A schedule of funding progress as of the most recent actuarial valuation is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b - a] / c)
July 1, 2013	\$ -	\$ 27,479,255	\$ 27,479,255	0.00%	\$ 82,634,976	33.25%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

# **MADERA UNIFIED SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2015**

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### **Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2013, actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a 4.0 percent investment rate of return (net of administrative expenses), based on the plan being funded in an irrevocable employee benefit trust invested in a combined equity and fixed income portfolio. Healthcare cost trend rates were 8.0 percent to an ultimate 5.0 percent. The UAAL is being amortized at a level dollar method. The remaining amortization period at July 1, 2015, was 24 years.

### **NOTE 12 - RISK MANAGEMENT**

#### **Property and Liability**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2015, the District contracted with the California Risk Management Authority (CRMA) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

#### **Workers' Compensation**

The District pays for workers' compensation through the California Risk Management Authority.

#### **Employee Medical Benefits**

The District has contracted with California's Valued Trust to provide employee health, dental and vision benefits. Benefits are self funded and are paid out of the assets of the Trust. Each participating school district's contribution to the Trust is determined by the collective bargaining agreement between the individual district and CTA or California School Employees Association and/or by the participating agreement between the district and the Trust with respect to employees not covered by a collective bargaining agreement. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of claims flow.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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### NOTE 13 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

The District implemented GASB Statements No. 68 and No. 71 for the fiscal year ended June 30, 2015. As a result, the District reported its proportionate share of the net pension liabilities, pension expense and deferred inflow of resources for each of the above plans and a deferred outflow of resources for each of the above plans as follows:

Pension Plan	Proportionate Share of Net Pension Liability	Deferred Outflow of Resources	Proportionate Share of Deferred Inflow of Resources	Proportionate Share of Pension Expense
CalSTRS	\$ 87,863,363	\$ 6,654,952	\$ 21,636,186	\$ 7,585,445
CalPERS	21,502,181	2,705,206	7,388,390	1,911,105
Total	<u>\$ 109,365,544</u>	<u>\$ 9,360,158</u>	<u>\$ 29,024,576</u>	<u>\$ 9,496,550</u>

The details of each plan are as follows:

#### **California State Teachers' Retirement System (CalSTRS)**

##### **Plan Description**

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2013, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publically available reports that can be found on the CalSTRS website under Publications at:  
<http://www.calstrs.com/member-publications>.

##### **Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2015, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	8.15%	8.15%
Required employer contribution rate	8.88%	8.88%
Required state contribution rate	5.95%	5.95%

### Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven year period. The contribution rates for each plan for the year ended June 30, 2015, are presented above and the District's total contributions were \$6,654,952.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2015, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share:

District's proportionate share of net pension liability	\$ 87,863,363
State's proportionate share of the net pension liability associated with the District	<u>53,055,692</u>
Total	<u><u>\$ 140,919,055</u></u>

The net pension liability was measured as of June 30, 2014. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2015, the District's proportion was 0.1504 percent.

For the year ended June 30, 2015, the District recognized pension expense of \$7,585,445. In addition, the District recognized revenue and pension expense of \$4,580,419 for support provided by the State. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 6,654,952	\$ -
Difference between projected and actual earnings on pension plan investments	-	21,636,186
Total	<u><u>\$ 6,654,952</u></u>	<u><u>\$ 21,636,186</u></u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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The deferred outflow of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. The deferred inflow of resources will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Amortization
2016	\$ 5,409,047
2017	5,409,047
2018	5,409,047
2019	5,409,046
Total	<u>\$ 21,636,186</u>

### Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, and rolling forward the total pension liability to June 30, 2014. The financial reporting actuarial valuation as of June 30, 2013, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2013
Measurement date	June 30, 2014
Experience study	July 1, 2006 through June 30, 2010
Actuarial cost method	Entry age normal
Discount rate	7.60%
Investment rate of return	7.60%
Consumer price inflation	3.00%
Wage growth	3.75%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant. Based on the model for CalSTRS consulting actuary' investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that the annual returns are lognormally distributed and independently from year to year to develop expected percentile for the long-term distribution of annualized returns. The assumed asset allocation is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of ten-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:



# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	4.50%
Private equity	12%	6.20%
Real estate	15%	4.35%
Inflation sensitive	5%	3.20%
Fixed income	20%	0.20%
Cash/liquidity	1%	0.00%

### Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.60%)	\$ 136,956,004
Current discount rate (7.60%)	\$ 87,863,363
1% increase (8.60%)	\$ 46,929,022

### California Public Employees Retirement System (CalPERS)

#### Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2013 annual actuarial valuation report, Schools Pool Actuarial Valuation, 2013. This report and CalPERS audited financial information are publically available reports that can be found on the CalPERS website under Forms and Publications at:  
<https://www.calpers.ca.gov/page/forms-publications>.

### Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2015, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.000%
Required employer contribution rate	11.771%	11.771%

### Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2015, are presented above and the total District contributions were \$2,705,206.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2015**

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### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

As of June 30, 2015, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$21,502,181. The net pension liability was measured as of June 30, 2014. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2015, the District's proportion was 0.1894 percent.

For the year ended June 30, 2015, the District recognized pension expense of \$1,911,105. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 2,705,206	\$ -
Difference between projected and actual earnings on pension plan investments	-	7,388,390
Total	<u>\$ 2,705,206</u>	<u>\$ 7,388,390</u>

The deferred outflow of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. The deferred inflow of resources will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Amortization
2016	\$ 1,847,098
2017	1,847,098
2018	1,847,098
2019	1,847,096
Total	<u>\$ 7,388,390</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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### Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, and rolling forward the total pension liability to June 30, 2014. The financial reporting actuarial valuation as of June 30, 2013, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2013
Measurement date	June 30, 2014
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.50%
Investment rate of return	7.50%
Consumer price inflation	2.75%
Wage growth	3.00%

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	5.25%
Global fixed income	19%	0.99%
Private equity	12%	6.83%
Real estate	11%	4.50%
Inflation sensitive	6%	0.45%
Infrastructure and Forestland	3%	4.50%
Liquidity	2%	-0.55%

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

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Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount rate	Net Pension Liability
1% decrease (6.50%)	\$ 37,719,734
Current discount rate (7.50%)	\$ 21,502,181
1% increase (8.50%)	\$ 7,950,781

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use Social Security as its alternative plan. Contributions made by the District and an employee vest immediately. The District contributes 6.2 percent of an employee's gross earnings. An employee is required to contribute 6.2 percent of his or her gross earnings to the pension plan.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$3,739,978 (5.679 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been excluded from the calculation of available reserves, and have not been included in the budgeted and actual amounts reported in the General Fund - Budgetary Comparison Schedule.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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### NOTE 14 - COMMITMENTS AND CONTINGENCIES

#### Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2015.

#### Litigation

The District is not currently a party to any legal proceedings.

#### Operating Leases

The District has entered into various operating leases for equipment with lease terms in excess of one year. None of these agreements contain purchase options. All agreements contain a termination clause providing for cancellation after a specified number of days written notice to lessors, but it is unlikely that the District will cancel any of the agreements prior to the expiration date.

#### Construction Commitments

As of June 30, 2015, the District had the following commitments with respect to the unfinished capital projects:

Capital Projects	Remaining Construction Commitment	Expected Date of Completion
Future High School	\$ 145,000,000	2019
Future Elementary School	27,600,000	2017
Total	<u>\$ 172,600,000</u>	

### NOTE 15 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS

The District is a member of the California Risk Management Authority (CRMA) and the California's Valued Trust (CVT) public entity risk pools. The District pays an annual premium to these entities for its property and liability, workers' compensation and health coverage. The relationship between the District and the pools is such that they are not component units of the District for financial reporting purposes.

The entities have budgeting and financial reporting requirements independent of member units and its financial statements are not presented in these financial statements; however, fund transactions between the entities and the District is included in these statements. Audited financial statements are available from the entities.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

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The District has appointed one member to the governing board of CRMA and CVT.

During the year ended June 30, 2015, the District made payment of \$2,546,258 to CRMA for property and liability, and workers' compensation coverage.

During the year ended June 30, 2015, the District made payment of \$24,805,738 to CVT for health and welfare benefits.

### NOTE 16 - RESTATEMENT OF PRIOR YEAR NET POSITION

The District adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, in the current year. As a result, the effect on the current fiscal year is as follows:

#### Statement of Net Position

Net Position - Beginning	\$ 178,284,424
Restatement - GASB Statement No. 68, Net Pension Liability	<u>(128,867,827)</u>
Net Position - Beginning as Restated	<u><u>\$ 49,416,597</u></u>

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***REQUIRED SUPPLEMENTARY INFORMATION***

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# MADERA UNIFIED SCHOOL DISTRICT

## GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2015

	<b>Budgeted Amounts</b>			<b>Variances - Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final to Actual</b>
<b>REVENUES</b>				
Local Control Funding Formula	\$ 148,024,937	\$ 152,789,147	\$ 152,041,376	\$ (747,771)
Federal sources	11,755,061	16,067,512	13,460,937	(2,606,575)
Other State sources	6,358,339	8,733,966	8,434,475	(299,491)
Other local sources	5,294,445	6,524,150	6,750,494	226,344
<b>Total Revenues <sup>1</sup></b>	<b>171,432,782</b>	<b>184,114,775</b>	<b>180,687,282</b>	<b>(3,427,493)</b>
<b>EXPENDITURES</b>				
Current				
Certificated salaries	75,137,434	77,534,222	76,211,267	1,322,955
Classified salaries	20,305,029	22,049,403	22,634,028	(584,625)
Employee benefits	40,445,943	39,890,520	39,333,803	556,717
Books and supplies	11,018,349	15,618,021	12,546,337	3,071,684
Services and operating expenditures	12,900,559	17,029,696	15,596,408	1,433,288
Other outgo	75,637	1,578,718	1,634,003	(55,285)
Capital outlay	778,461	3,330,167	3,073,093	257,074
Debt service - principal	616,967	616,967	616,967	-
Debt service - interest	188,809	190,009	189,973	36
<b>Total Expenditures <sup>1</sup></b>	<b>161,467,188</b>	<b>177,837,723</b>	<b>171,835,879</b>	<b>6,001,844</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>9,965,594</b>	<b>6,277,052</b>	<b>8,851,403</b>	<b>2,574,351</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	20,000	20,000	36,247	16,247
Other sources	-	35,585	-	(35,585)
Transfers out	(15,493,381)	(12,994,381)	(13,502,989)	(508,608)
<b>Net Financing Sources (Uses)</b>	<b>(15,473,381)</b>	<b>(12,938,796)</b>	<b>(13,466,742)</b>	<b>(527,946)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(5,507,787)</b>	<b>(6,661,744)</b>	<b>(4,615,339)</b>	<b>2,046,405</b>
<b>Fund Balance - Beginning</b>	<b>45,651,775</b>	<b>45,651,775</b>	<b>45,651,775</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 40,143,988</b>	<b>\$ 38,990,031</b>	<b>\$ 41,036,436</b>	<b>\$ 2,046,405</b>

<sup>1</sup> On behalf payments are not included in the revenues and expenditures in this Schedule.

# MADERA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB) FUNDING PROGRESS FOR THE YEAR ENDED JUNE 30, 2015

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<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)</b>	<b>Unfunded AAL (UAAL) (b - a)</b>	<b>Funded Ratio (a / b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ([b - a] / c)</b>
July 1, 2013	\$ -	\$ 27,479,255	\$ 27,479,255	0.00%	\$ 82,634,976	33.25%
July 1, 2011	\$ -	\$ 26,570,686	\$ 26,570,686	0.00%	\$ 84,497,116	31.45%
July 1, 2009	\$ -	\$ 25,869,698	\$ 25,869,698	0.00%	\$ 82,634,976	31.31%

# MADERA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR ENDED JUNE 30, 2015

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<b>CalSTRS</b>	<u>2015</u>
District's proportion of the net pension liability (asset)	<u>0.1504%</u>
District's proportionate share of the net pension liability (asset)	\$ 87,863,363
State's proportionate share of the net pension liability (asset) associated with the District	<u>53,055,692</u>
Total	<u>\$ 140,919,055</u>
District's covered - employee payroll	<u>\$ 68,012,364</u>
District's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	<u>129.19%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>77%</u>
<b>CalPERS</b>	
District's proportion of the net pension liability (asset)	<u>0.1894%</u>
District's proportionate share of the net pension liability (asset)	<u>\$ 21,502,181</u>
District's covered - employee payroll	<u>\$ 20,186,890</u>
District's proportionate share of the net pension liability (asset) as a percentage of its covered - employee payroll	<u>106.52%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>83%</u>

*Note* : In the future, as data become available, ten years of information will be presented.

# MADERA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF DISTRICT CONTRIBUTIONS FOR THE YEAR ENDED JUNE 30, 2015

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	<u>2015</u>
<b>CalSTRS</b>	
Contractually required contribution	\$ 6,654,952
Contributions in relation to the contractually required contribution	<u>(6,654,952)</u>
Contribution deficiency (excess)	<u>\$ -</u>
 District's covered - employee payroll	 <u>\$ 74,943,153</u>
 Contributions as a percentage of covered - employee payroll	 <u>8.88%</u>
 <b>CalPERS</b>	
Contractually required contribution	\$ 2,705,206
Contributions in relation to the contractually required contribution	<u>(2,705,206)</u>
Contribution deficiency (excess)	<u>\$ -</u>
 District's covered - employee payroll	 <u>\$ 22,981,956</u>
 Contributions as a percentage of covered - employee payroll	 <u>11.771%</u>

*Note* : In the future, as data become available, ten years of information will be presented.

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***SUPPLEMENTARY INFORMATION***

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# MADERA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through California Department of Education (CDE):			
Adult Education			
Basic	84.002A	14508	\$ 67,701
Secondary Education	84.002	13978	61,337
Institutionalized Adults	84.002	13971	6,031
English Literacy and Civics Education	84.002A	14109	23,084
No Child Left Behind			
Title I - Part A, Basic	84.010	14329	7,225,497
Title I - Part C, Migrant	84.011	14326	212,812
Title I - Part C, Migrant Summer	84.011	10005	61,718
Title I - Part G, Advanced Placement Fee Program	84.330B	14831	23,125
Title II - Part A, Improving Teacher Quality	84.367	14341	1,017,685
Title III - LEP	84.365	14346	459,478
Title IV- Part B, 21st Century Community Learning Centers Program	84.287	14349	2,569,586
Title X - McKinney-Vento Homeless Assistance	84.196	14332	268
Safe and Supportive Schools Programmatic Intervention	84.184	15164	270,062
Special Education Programs			
IDEA, Basic Local Assistance	84.027	13379	1,268,474
IDEA, Basic Local Assistance, Private School	84.027	10115	1,429
Subtotal Special Education Programs			<u>1,269,903</u>
Vocational Educational Programs			
Adult	84.048	14893	9,662
Technology Secondary Education	84.048	14894	233,797
Total U.S. Department of Education			<u>13,511,746</u>

See accompanying note to supplementary information.

# MADERA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued FOR THE YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through CDE:			
Child Nutrition Cluster			
National School Lunch	10.555	13391	\$ 7,266,271
Basic Breakfast	10.553	13525	15,235
Especially Needy Breakfast	10.553	13526	1,905,754
Meals Supplements-Snack	10.555	13391	353,515
Food distribution-commodities	10.555	13391	557,294
Summer Food Program	10.559	13004	130,679
Subtotal Child Nutrition Cluster			10,228,748
Fresh Fruit and Vegetable Program	10.582	14968	341,910
Total U.S. Department of Agriculture			10,570,658
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through California Department of Health Care Services:			
Medicaid Programs			
Medi-Cal Billing Option	93.778	10013	58,276
Medi-Cal Administrative Activities	93.778	10060	58,729
Subtotal Medicaid Programs			117,005
Total U.S. Department of Health and Human Services			117,005
Total Expenditures of Federal Awards			\$ 24,199,409

See accompanying note to supplementary information.

# MADERA UNIFIED SCHOOL DISTRICT

## LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2015

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### ORGANIZATION

The Madera Unified School District was established in 1966 and consists of an area comprising approximately 400 square miles. The District operates seventeen elementary schools, three middle schools, two comprehensive high schools, two alternative education schools, and one adult education school. There were no boundary changes during the year.

### GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Maria Velarde-Garcia	President	2018
Robert E. Garibay	Clerk	2016
Ricardo Arredondo	Trustee	2016
Brent Fernandes	Trustee	2018
Al Galvez	Trustee	2018
Ed McIntyre	Trustee	2018
Ray G. Seibert	Trustee	2016

### ADMINISTRATION

Edward C. González	Superintendent
Victor Villar	Associate Superintendent
Sandon Schwartz	Assistant Superintendent, Administrative and Support Services
Kent Albertson	Chief of Human Resources Officer
Teri Bradshaw	Director of Fiscal Services
Elizabeth Runyon	Chief Academic Officer, Elementary
Todd Lile	Chief Academic Officer, Secondary
Babatunde Ilori	Director of Performance Management and Internal Communications

See accompanying note to supplementary information.



# MADERA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2015

	Final Report		As Adjusted per Audit	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Regular ADA				
Transitional kindergarten through third	6,475.01	6,465.62	6,475.01	6,465.62
Fourth through sixth	4,498.12	4,492.27	4,498.12	4,492.27
Seventh and eighth	2,840.75	2,827.83	2,836.21	2,823.04
Ninth through twelfth	5,006.43	4,953.05	4,977.50	4,922.58
Total Regular ADA	18,820.31	18,738.77	18,786.84	18,703.51
Extended Year Special Education				
Ninth through twelfth	0.88	0.88	0.88	0.88
Total Extended Year Special Education	0.88	0.88	0.88	0.88
Community Day School				
Seventh and eighth	3.81	5.68	3.81	5.68
Ninth through twelfth	4.62	6.61	4.62	6.61
Total Community Day School	8.43	12.29	8.43	12.29
Total ADA	18,829.62	18,751.94	18,796.15	18,716.68

See accompanying note to supplementary information.

# MADERA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2015

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Grade Level	1986-1987	Reduced	2014-2015 Actual Minutes	Number of Days		Status
	Minutes Requirement	1986-1987 Minutes Requirement		Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	35,000	55,800	180	N/A	Complied
Grades 1 - 3	50,400	49,000				
Grade 1			55,800	180	N/A	Complied
Grade 2			55,800	180	N/A	Complied
Grade 3			55,800	180	N/A	Complied
Grades 4 - 8	54,000	52,500				
Grade 4			55,800	180	N/A	Complied
Grade 5			55,800	180	N/A	Complied
Grade 6			55,800	180	N/A	Complied
Grade 7			58,680	180	N/A	Complied
Grade 8			58,680	180	N/A	Complied
Grades 9 - 12	64,800	63,000				
Grade 9			66,836	180	N/A	Complied
Grade 10			66,836	180	N/A	Complied
Grade 11			66,836	180	N/A	Complied
Grade 12			67,036	180	N/A	Complied

See accompanying note to supplementary information.

## **MADERA UNIFIED SCHOOL DISTRICT**

### **RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2015**

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There were no adjustments to the Unaudited Actual Financial Report which required reconciliation to the audited financial statements at June 30, 2015.

See accompanying note to supplementary information.

# MADERA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2015

	(Budget) 2016 <sup>1</sup>	2015	2014 <sup>4</sup>	2013
GENERAL FUND				
Revenues and other sources <sup>3</sup>	\$ 208,483,679	\$ 180,723,529	\$ 159,177,712	\$ 144,878,961
Expenditures and other uses <sup>3</sup>	209,882,690	185,338,868	155,650,662	142,384,100
INCREASE/(DECREASE) IN FUND BALANCE	\$ (1,399,011)	\$ (4,615,339)	\$ 3,527,050	\$ 2,494,861
ENDING FUND BALANCE	\$ 39,637,425	\$ 41,036,436	\$ 45,651,775	\$ 42,124,725
AVAILABLE RESERVES <sup>2</sup>	\$ 32,920,933	\$ 31,916,131	\$ 33,519,308	\$ 32,414,776
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	15.7%	17.2%	21.5%	22.8%
LONG-TERM OBLIGATIONS	Not Available	\$ 207,598,316	\$ 236,468,915	\$ 102,146,560
AVERAGE DAILY ATTENDANCE AT P-2	19,072	18,796	18,675	18,422

The General Fund balance has decreased by \$1,088,289 over the past two years. The fiscal year 2015-2016 budget projects a decrease of \$1,399,011 (3.41 percent). For a district this size, the State recommends available reserves of at least 3.0 percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2015-2016 fiscal year. Total long-term obligations have increased by \$105,451,756 over the past two years due to the recognition of a net pension liability totaling \$109,365,544 as required by the implementation of GASB Statement No. 68.

Average daily attendance has increased by 374 over the past two years. Additional growth of 276 ADA is anticipated during fiscal year 2015-2016.

<sup>1</sup> Budget 2016 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained within the General Fund.

<sup>3</sup> On behalf payments have been excluded from revenues and expenditures and the calculation of available reserve percentage in this schedule.

<sup>4</sup> The long-term obligations were restated for 2014 due to the implementation of GASB Statement No. 68.

See accompanying note to supplementary information.

# MADERA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF CHARTER SCHOOLS FOR THE YEAR ENDED JUNE 30, 2015

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Name of Charter School	Included in Audit Report
Ezequiel Tafoya Alvarado Academy (Charter Number 0676)	No
Sherman Thomas Charter High School (Charter Number 1058)	No
Sherman Thomas Charter School (Charter Number 0507)	No

See accompanying note to supplementary information.

# MADERA UNIFIED SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET JUNE 30, 2015

	Adult Education Fund	Child Development Fund	Cafeteria Fund
<b>ASSETS</b>			
Deposits and investments	\$ 661,829	\$ 69,420	\$ 2,533,947
Receivables	289,631	391,095	1,608,494
Due from other funds	103,205	27	38,176
Stores inventories	-	-	219,480
<b>Total Assets</b>	<b>\$ 1,054,665</b>	<b>\$ 460,542</b>	<b>\$ 4,400,097</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 16,462	\$ 32,367	\$ 84,669
Due to other funds	1,718	200,322	6,090
<b>Total Liabilities</b>	<b>18,180</b>	<b>232,689</b>	<b>90,759</b>
<b>Fund Balances:</b>			
Nonspendable	2,000	-	222,620
Restricted	34,376	227,853	4,086,718
Committed	1,000,109	-	-
<b>Total Fund Balances</b>	<b>1,036,485</b>	<b>227,853</b>	<b>4,309,338</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,054,665</b>	<b>\$ 460,542</b>	<b>\$ 4,400,097</b>

See accompanying note to supplementary information.

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<b>Deferred Maintenance Fund</b>	<b>Capital Facilities Fund</b>	<b>County School Facilities Fund</b>	<b>Bond Interest and Redemption Fund</b>	<b>COP Debt Service Fund</b>
\$ 54,179	\$ 5,834,270	\$ 3,376,218	\$ 4,106,566	\$ 763,299
-	5,812	-	-	-
1,294,303	-	661,991	-	-
-	-	-	-	-
<u>\$ 1,348,482</u>	<u>\$ 5,840,082</u>	<u>\$ 4,038,209</u>	<u>\$ 4,106,566</u>	<u>\$ 763,299</u>
\$ 39,702	\$ -	\$ 193,631	\$ -	\$ -
1,308,780	30	-	-	-
<u>1,348,482</u>	<u>30</u>	<u>193,631</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	5,840,052	3,844,578	4,106,566	763,299
-	-	-	-	-
<u>-</u>	<u>5,840,052</u>	<u>3,844,578</u>	<u>4,106,566</u>	<u>763,299</u>
<u>\$ 1,348,482</u>	<u>\$ 5,840,082</u>	<u>\$ 4,038,209</u>	<u>\$ 4,106,566</u>	<u>\$ 763,299</u>

# MADERA UNIFIED SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET, Continued JUNE 30, 2015

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	<b>Total Non-Major Governmental Funds</b>
<b>ASSETS</b>	
Deposits and investments	\$ 17,399,728
Receivables	2,295,032
Due from other funds	2,097,702
Stores inventories	219,480
<b>Total Assets</b>	<b>\$ 22,011,942</b>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 366,831
Due to other funds	1,516,940
<b>Total Liabilities</b>	<b>1,883,771</b>
<b>Fund Balances:</b>	
Nonspendable	224,620
Restricted	18,903,442
Committed	1,000,109
<b>Total Fund Balances</b>	<b>20,128,171</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 22,011,942</b>

See accompanying note to supplementary information.



# MADERA UNIFIED SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2015

	Adult Education Fund	Child Development Fund	Cafeteria Fund
<b>REVENUES</b>			
Local Control Funding Formula	\$ -	\$ -	\$ -
Federal sources	167,815	-	10,013,363
Other State sources	22,709	1,926,487	803,592
Other local sources	341,248	85,769	541,050
<b>Total Revenues</b>	<b>531,772</b>	<b>2,012,256</b>	<b>11,358,005</b>
<b>EXPENDITURES</b>			
Current			
Instruction	538,914	1,413,606	-
Instruction-related activities:			
Supervision of instruction	-	257,750	-
School site administration	396,864	-	-
Pupil services:			
Food services	-	11,725	11,210,424
All other pupil services	-	27,716	-
Administration:			
All other administration	5,424	77,960	513,082
Plant services	91,684	33,891	314,378
Facility acquisition and construction	-	-	-
Debt service			
Principal	-	33,735	-
Interest and other	-	-	-
<b>Total Expenditures</b>	<b>1,032,886</b>	<b>1,856,383</b>	<b>12,037,884</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(501,114)</b>	<b>155,873</b>	<b>(679,879)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	601,035	-	2,988
Transfers out	-	(1,035)	-
<b>Net Financing Sources (Uses)</b>	<b>601,035</b>	<b>(1,035)</b>	<b>2,988</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>99,921</b>	<b>154,838</b>	<b>(676,891)</b>
<b>Fund Balance - Beginning</b>	<b>936,564</b>	<b>73,015</b>	<b>4,986,229</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,036,485</b>	<b>\$ 227,853</b>	<b>\$ 4,309,338</b>

See accompanying note to supplementary information.

<b>Deferred Maintenance Fund</b>	<b>Capital Facilities Fund</b>	<b>County School Facilities Fund</b>	<b>Bond Interest and Redemption Fund</b>	<b>COP Debt Service Fund</b>
\$ 750,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	43,393	-
2,743	2,089,568	29,722	4,088,613	3,281
752,743	2,089,568	29,722	4,132,006	3,281
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	50	-	-	-
822,379	-	25,000	-	-
1,697,415	-	1,114,532	-	-
-	-	-	2,745,000	870,000
-	-	-	1,174,635	649,914
2,519,794	50	1,139,532	3,919,635	1,519,914
(1,767,051)	2,089,518	(1,109,810)	212,371	(1,516,633)
1,766,851	-	1,131,419	-	1,270,863
-	(1,375,270)	-	-	-
1,766,851	(1,375,270)	1,131,419	-	1,270,863
(200)	714,248	21,609	212,371	(245,770)
200	5,125,804	3,822,969	3,894,195	1,009,069
\$ -	\$ 5,840,052	\$ 3,844,578	\$ 4,106,566	\$ 763,299

# MADERA UNIFIED SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, Continued FOR THE YEAR ENDED JUNE 30, 2015

	Total Non-Major Governmental Funds
<b>REVENUES</b>	
Local Control Funding Formula	\$ 750,000
Federal sources	10,181,178
Other State sources	2,796,181
Other local sources	7,181,994
<b>Total Revenues</b>	<b>20,909,353</b>
<b>EXPENDITURES</b>	
Current	
Instruction	1,952,520
Instruction-related activities:	
Supervision of instruction	257,750
School site administration	396,864
Pupil services:	
Food services	11,222,149
All other pupil services	27,716
Administration:	
All other administration	596,516
Plant services	1,287,332
Facility acquisition and construction	2,811,947
Debt service	
Principal	3,648,735
Interest and other	1,824,549
<b>Total Expenditures</b>	<b>24,026,078</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(3,116,725)</b>
<b>Other Financing Sources (Uses)</b>	
Transfers in	4,773,156
Transfers out	(1,376,305)
<b>Net Financing Sources (Uses)</b>	<b>3,396,851</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>280,126</b>
<b>Fund Balance - Beginning</b>	<b>19,848,045</b>
<b>Fund Balance - Ending</b>	<b>\$ 20,128,171</b>

See accompanying note to supplementary information.

# MADERA UNIFIED SCHOOL DISTRICT

## NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2015

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### NOTE 1 - PURPOSE OF SCHEDULES

#### Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the United States Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts consist of the fair market value of commodities which are not reported as revenues and expenditures in the financial statements.

	CFDA Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenditures, and Changes in Fund Balances:		\$ 23,642,115
Reconciling items:		
Food distribution-commodities	10.555	557,294
Total Schedule of Expenditures of Federal Awards		<u>\$ 24,199,409</u>

#### Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

#### Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

#### Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

Districts must maintain their instructional minutes at the 1986-1987 requirements as required by *Education Code* Section 46201.

# **MADERA UNIFIED SCHOOL DISTRICT**

## **NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2015**

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### **Reconciliation of Annual Financial and Budget Report With Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

### **Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

### **Schedule of Charter Schools**

This schedule lists all charter schools chartered by the District, and displays information for each charter school on whether or not the charter school is included in the District audit.

### **Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances**

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

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***INDEPENDENT AUDITOR'S REPORTS***

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board  
Madera Unified School District  
Madera, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madera Unified School District (the District) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Madera Unified School District's basic financial statements, and have issued our report thereon dated November 19, 2015.

**Emphasis of Matter - Change in Accounting Principles**

As discussed in Note 1 to the financial statements, the District adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Madera Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Madera Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Madera Unified School District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Madera Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001.

We noted certain matters that we reported to management of Madera Unified School District in a separate letter dated November 19, 2015.

## **Madera Unified School District's Response to Finding**

Madera Unified School District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Madera Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vannink, Trine, Day & Co, LLP*

Fresno, California  
November 19, 2015





**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Governing Board  
Madera Unified School District  
Madera, California

**Report on Compliance for Each Major Federal Program**

We have audited Madera Unified School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Madera Unified School District's (the District) major Federal programs for the year ended June 30, 2015. Madera Unified School District's major Federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Madera Unified School District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Madera Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of Madera Unified School District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Madera Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2015.

## Report on Internal Control Over Compliance

Management of Madera Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Madera Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Madera Unified School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Vannink, Trine, Day & Co, LLP*

Fresno, California  
November 19, 2015



## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board  
Madera Unified School District  
Madera, California

### **Report on State Compliance**

We have audited Madera Unified School District's compliance with the types of compliance requirements as identified in the *2014-2015 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Madera Unified School District's State government programs as noted below for the year ended June 30, 2015.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its State's programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance of each of the Madera Unified School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2014-2015 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Madera Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of Madera Unified School District's compliance with those requirements.

### ***Basis for Qualified Opinion on Attendance Reporting***

As described in the accompanying Schedule of Findings and Questioned Costs, Madera Unified School District did not comply with requirements regarding Attendance Reporting as noted in Finding 2015-001. Compliance with such requirements is necessary, in our opinion, for Madera Unified School District to comply with the requirements applicable to that program.

### ***Unmodified Opinion on Each of the Other Programs***

In our opinion, Madera Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2015, except as described in the Schedule of State Awards Findings and Questioned Costs section of the accompanying Schedule of Findings and Questioned Costs.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Madera Unified School District's compliance with the State laws and regulations applicable to the following items:

	<u>Procedures Performed</u>
Attendance Accounting:	
Attendance Reporting	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No (see below)
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No (see below)
Middle or Early College High Schools	No (see below)
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Regional Occupational Centers or Programs Maintenance of Effort	No (see below)
Adult Education Maintenance of Effort	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No (see below)
Proper Expenditure of Education Protection Account Funds	Yes
Common Core Implementation Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Charter Schools:	
Attendance	No (see below)
Mode of Instruction	No (see below)
Non Classroom-Based Instruction/Independent Study	No (see below)
Determination of Funding for Non Classroom-Based Instruction	No (see below)
Annual Instruction Minutes Classroom-Based	No (see below)
Charter School Facility Grant Program	No (see below)

The District does not offer an Early Retirement Incentive Program; therefore, we did not perform procedures related to the Early Retirement Incentive Program. The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools. The District does not have any

Middle or Early College High Schools; therefore, we did not perform any procedures related to Middle or Early College High Schools. The District's Regional Occupational Centers or Programs are administered through the County Office of Education; therefore, we did not perform any procedures related to Regional Occupational Centers or Programs Maintenance of Effort. The District does not offer a Before School Education and Safety Program; therefore, we did not perform any procedures related to the Before School Education and Safety Program. The District does not have any Charter Schools; therefore, we did not perform any procedures for Charter School Programs. Additionally, we did not perform the recommended procedures for the Charter School Facility Grant Program because the District did not receive funding for this program.

*Vannink, Trine, Day & Co, LLP*

Fresno, California  
November 19, 2015

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***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

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# MADERA UNIFIED SCHOOL DISTRICT

## SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2015

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### FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

### FEDERAL AWARDS

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	<u>No</u>
Identification of major Federal programs:	

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.367</u>	<u>Title II, Part A, Improving Teacher Quality</u>
<u>10.555, 10.553, 10.559</u>	<u>Child Nutrition Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 725,982</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

### STATE AWARDS

Type of auditor's report issued on compliance for programs:	<u>Unmodified</u>
Unmodified for all programs except for the following program which was qualified:	

<u>Name of Program</u>
<u>Attendance Reporting</u>

**MADERA UNIFIED SCHOOL DISTRICT**

**FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2015**

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None reported.



**MADERA UNIFIED SCHOOL DISTRICT**

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2015**

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None reported.

# MADERA UNIFIED SCHOOL DISTRICT

## STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2015

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The following finding represents an instance of noncompliance and questioned costs relating to State program laws and regulations. The finding has been coded as follows:

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
10000	Attendance

**2015-001      10000**

### *Attendance Reporting*

#### **Criteria**

According to the *2014-2015 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations* and published by the Education Audit Appeals Panel, the monthly site summaries used for summarizing attendance for the P-2 and Annual Attendance Reports should provide accurate information. In addition, districts are required to abide by all procedures approved by the California Department of Education (CDE) when the District applied for approval of its online attendance system.

#### **Condition**

During our audit of the attendance system at Madera High School South and Jefferson Middle School, we discovered the sites are not following the online attendance policies that were approved by the CDE. These policies require controls in place to ensure that any student, on any given day, that had only one period of attendance was actually present for that period or if the attendance was not reported correctly by the teacher.

In addition, the sites do not have a procedure in place to determine which teachers failed to take attendance for each period. Due to the negative based system of attendance, students could potentially receive 100 percent attendance if one teacher fails to mark a student absent for that one period. The procedure also requires documentation that a certificated employee of the District took attendance each period of every day.

#### **Effect**

Regarding the lack of identification and verification of students with only one period of attendance, we extrapolated the understated non-apportionment absences for regular attendance programs as 3.997 percent for grades 7-8 and 12.5 percent for grades 9-12. Based on our audit of the revised Second Period attendance report, the district properly increased the non-apportionment absences reported by the attendance system and recalculated the average daily attendance as follows:

	<u>Original</u>	<u>Revised</u>	<u>Change</u>	<u>Original</u>	<u>Revised</u>	<u>Change</u>
	<u>P-2</u>	<u>P-2</u>		<u>Annual</u>	<u>Annual</u>	
Line A-1:						
Grades 7-8	2,840.75	2,836.21	(4.54)	2,827.83	2,823.04	(4.79)
Grades 9-12	5,006.43	4,977.50	(28.93)	4,953.05	4,922.58	(30.47)

## **MADERA UNIFIED SCHOOL DISTRICT**

### **STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2015**

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The total reduction of ADA at P-2 was 33.47 and the associated fiscal impact amounted to approximately \$251,200.

Regarding the lack of generating the "missing attendance" report, there is no questioned cost associated with this part of the finding due to the mitigating control of absence verification procedures performed by the attendance clerk.

#### **Cause**

The attendance secretaries are not printing the "students with one or more unverified period absences" report to verify if any students were marked absent for all periods except one. Also, they are not generating the "missing attendance" report from their online attendance system to determine which teachers have not taken attendance.

#### **Recommendation**

The attendance secretaries should be printing the "students with one or more unverified period absences" report every day, as well as generating the "missing attendance" report. Once the reports have been generated, the attendance secretaries will need to follow up accordingly on each of the reports. They will need to determine if any students were absent for all periods but one and then verify with the teacher, or parent, to confirm if the student was present for that period or if an all day absent code should be given. For any teacher that has not taken attendance for a period, the attendance secretaries need to contact those teachers to remind them to input their attendance. Both reports and related notations must be retained for audit purposes.

#### **Corrective Action Plan**

The District will work with the District's sites which take period attendance to ensure the days in which single and double "present" periods exist were not actually full day absences.

# **MADERA UNIFIED SCHOOL DISTRICT**

## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2015**

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There were no audit findings reported in the prior year's schedule of financial statement findings.



Governing Board  
Madera Unified School District  
Madera, California

In planning and performing our audit of the financial statements of Madera Unified School District, for the year ended June 30, 2015, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated November 19, 2015, on the government-wide financial statements of the District.

#### ***MADERA HIGH SCHOOL – ASSOCIATED STUDENT BODY (ASB)***

##### ***Cash Receipts***

###### **Observation**

During our audit of the cash receipts system, we discovered that some advisors are not using prenumbered sub-receipt books or a class roster (there is no supporting documentation) to document when money is being turned in, how much money, and by which students. Without this supporting documentation we cannot determine the deposit's intactness or if the teachers are forwarding money to the ASB bookkeeper in a timely manner. Since there are no sub-receipts attached to the monies turned in, the bookkeeper cannot reconcile the money back to any documentation to determine the accuracy of the cash count sheet and the actual money turned in.

###### **Recommendation**

Prenumbered receipts should be issued for all cash collections by teacher, advisors and the site bookkeeper which would include a specific description of the source of the funds. A carbon of the receipts issued by the teachers and advisors should be forwarded with the cash to the bookkeeper as documentation that all monies collected have been turned in. The receipts issued to teachers and advisors from the bookkeeper should be totaled and reconciled to the current bank deposit. A system to mark the last receipt which corresponds to a deposit must be started in order to know which receipts are related to the current bank deposit.

##### ***Stores Inventory***

###### **Observation**

During our audit, we found that the student store is not reconciling daily sales to ending inventory on a regular basis. At this time, the student store sales should also be reconciled to ensure that all items purchased for resale have been sold or accounted for.

### **Recommendation**

We recommend that a "Daily Sales Form" be used to reconcile to student store sales to ensure all merchandise has been accounted for. The daily sales form should reconcile to the actual cash on hand from sales for that day.

### ***DESMOND MIDDLE SCHOOL – ASSOCIATED STUDENT BODY (ASB)***

#### ***Cash Disbursements***

### **Observation**

When testing the disbursements, we noted that some disbursement approvals are still dated after the date of the invoice or reimbursement. This would indicate that items are being purchased prior to their approval. In addition, the disbursement approvals are not being signed by a student representative.

### **Recommendation**

The site should review the cash disbursement procedures outlined in the *Associated Student Body Accounting Manual, Fraud Prevention Guide, and Desk Reference* published by the Fiscal Crisis & Management Assistance Team (FCMAT). In order to provide proper controls over spending, the site should take the necessary steps to ensure that expenditures are approved prior to the item being purchased. Also, disbursement approvals are required to have three signatures, Student Representative, club/ASB Advisor and Principal or Activities Director the key signature is that of the Student Representative; indicating that the students are involved in the approval process of expenditures.

### ***THOMAS JEFFERSON MIDDLE SCHOOL - ASSOCIATED STUDENT BODY (ASB)***

#### ***Cash Receipts***

### **Observation**

While testing the cash receipts system, we discovered that teachers are not using sub-receipt books or a class roster (there is no supporting documentation) to document when money is turned in, the amount of money, and by which students. Without this supporting documentation we cannot determine the deposit's intactness or if the teachers are forwarding money to the ASB bookkeeper in a timely manner. Since there are no sub-receipts attached to the monies turned in, the bookkeeper cannot reconcile the money back to any documentation to determine the accuracy of the cash count sheet and the actual money turned in.

### **Recommendation**

Prenumbered receipts should be issued for all cash collections by teachers, advisors and the site bookkeeper which would include a specific description of the source of the funds. A carbon of the receipts issued by the teachers and advisors should be forwarded with the cash to the bookkeeper as documentation that all monies collected have been turned in. The receipts issued to teachers and advisors from the bookkeeper should be totaled and reconciled to the current bank deposit. A system to mark the last receipt which corresponds to a deposit must be started in order to know which receipts are related to the current bank deposit.

### ***Cash Disbursements***

#### **Observation**

During our audit of cash disbursement procedures, we determined that internal controls over the disbursement process are not in place. We found that not all disbursement requests were dated before the date on the invoice. This would indicate that items are being purchased prior to their approval.

#### **Recommendation**

All purchases must be preapproved by a board-designated official, a student organization representative, and the certificated employee who is the student organization advisor. In order to provide proper controls over spending, the site should take the necessary steps to ensure that expenditures are approved prior to the item being purchased.

### ***Concession Stand Inventory***

#### **Observation**

During our audit of cash receipts, we found that some student clubs within the ASB organization do not have proper controls over concession stand inventory. Clubs are not maintaining records of concession stand sales for various school events or performing quarterly inventory counts.

#### **Recommendation**

A physical inventory should be taken quarterly under supervision of the club advisor. The inventory listing should contain a description, unit cost, quantity, and extended value. This information is necessary in order to analyze sales activity, profits, and to determine if merchandise has been lost or stolen. The June 30 inventory report would also be used in the preparation of the financial statements prepared for the Associated Student Body of the site.

### ***Revenue Potentials***

#### **Observation**

During our audit, we found that revenue potential forms are not always prepared for fundraising activities. We also noted that the revenue potentials that were on file did not include a report on potential income. The report only includes the ending summary of the fundraiser.

#### **Recommendation**

The site should complete a revenue potential form for every fundraiser the clubs/site participate in and keep this form on file for future reference. These forms supply an element of internal control without which it is difficult to determine the success of a fundraiser and to track money as it is spent and received. This allows an analysis of the fundraiser to be conducted, indicating to the staff the success or failure of the completed project. In addition, the form allows the bookkeeper to compare the advisors log of the deposits made for the fundraiser to the financial records of the appropriate account to ensure that all entries were correctly posted. The revenue potential form also indicates the weak control areas in the fundraising procedures, including lost or stolen merchandise, problems with collecting all moneys due and so forth. Revenue earned in the student body fund is subject to greater risk of loss due to the nature of the fundraising events and decentralization of the cash collection

procedures. The revenue potential form and reconciliation are vital internal control tools that are used to document revenues, expenditures, potential revenue and actual revenue for fundraisers.

***DIXIELAND ELEMENTARY SCHOOL – ASSOCIATED STUDENT BODY (ASB)***

***Cash Receipts***

**Observation**

As reported in the previous year's management letter, the intactness and timeliness of deposits could not be determined. We were still unable to determine the intactness and timeliness of the deposits in the current year. We audited the May 7, 2015, bank deposit of \$314.42, which did not include any supporting documentation for the cash that was included in the deposit the only supporting documentation were copies of the checks the site received in the mail.

**Recommendation**

In order for receipting to be intact, it is necessary for teachers to use sub-receipts or logs when they receive cash and checks to document when the money was turned in, how much money, and by which students. One copy of each receipt should be turned in to the ASB bookkeeper with the cash. The bookkeeper should reconcile receipts back to the deposit made to determine the accuracy of the cash count sheet and the actual money turned in.

We will review the status of the current year comments during our next audit engagement.

*Vannink, Trine, Day & Co, LLP*

Fresno, California  
November 19, 2015





## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request Approval of 2015-16 First Interim Report

**Responsible Staff:** Adele Nikkel, Chief Financial Officer

**Agenda Placement:** New Business

**Background/ rationale:**

California Education Code 42130 states that each school district shall submit two reports to the governing board of the district during each fiscal year. The first interim report shall cover the financial and budgetary status of the district for the period ending October 31. The second interim report shall cover the period ending January 31. It is a requirement to receive approval from the school district's governing board no later than 45 days after the close of the period being reported. Reports are required to be in a format prescribed by the Superintendent of Public Instruction (SPI) and based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Ed Code 33127. The District is responsible for making these reports and the supporting documentation available for public review.

California Education Code 42131 requires the governing board of each school district to certify, in writing, within 45 days after the close of the period being reported, obligations for the remainder of the fiscal year and, based on current forecast, for the subsequent fiscal year. Certification should be classified as positive, qualified, or negative.

**Financial impact:**

The assumptions used in the report are provided on the enclosed Multi-Year Assumptions.

**Superintendent's recommendation:**

Superintendent recommends a Positive Certification of the First Interim Report based on the new Local Control Funding Formula (LCFF). Madera Unified School District will meet its financial obligations in the 2016-17 and 2017-18 fiscal years based on the current assumptions.

**Supporting documents attached:**

Letter to the Board regarding First Interim Report  
2015-16 First Interim Report  
Local Control Funding Formula Calculator for First Interim  
Cash Flow Statement as of 10/31/2015  
Pie Chart showing General Fund Revenues, by funding source  
Pie Chart showing total General Fund Expenditures, by object code  
Combined Balance Sheet as of October 31, 2015

TO: BOARD OF TRUSTEES  
EDWARD C. GONZÁLEZ, SUPERINTENDENT  
BUDGET AND FINANCE COMMITTEE

FROM: ADELE NIKKEL, CHIEF FINANCIAL OFFICER

RE: FIRST INTERIM REPORT AS OF OCTOBER 31, 2015

It is the purpose of this First Interim Report to detail the changes made since the Modified Budget was presented in September 2015 and to update the overall financial condition of the District.

**GENERAL FUND REVENUE BUDGET REVISIONS:**

**Unrestricted Revenue**

1. State of California decreased the LCFF Gap percentage to 53.08%.
2. Enrollment projections decreased from growth of 261 to 41.
3. \$9.9 million in one time revenue (\$530 per pupil) and was assigned to the ending balance per previous board action.

Revenue Limit/LCFF	\$	(3,521,569)
Federal Revenue	\$	99,555
Other State Revenue	\$	10,017,323
Other Local Revenue	\$	41,200
Interfund Transfers In	\$	-
Contributions to Restricted Revenue	\$	916,927
	\$	-
<b>Subtotal Unrestricted Revenue Budget Revisions</b>	<b>\$</b>	<b>7,553,436</b>

**Restricted Revenue**

1. Categorical budgets were revised to agree with entitlement letters.
2. Carryover revenue from 14/15 was finalized and rolled into the 15/16 budget.

Federal Revenue	\$	4,002,327
State Revenue	\$	2,082,656
Local Revenue	\$	303,011
Contributions to Restricted Revenue	\$	(887,226)
<b>Subtotal Restricted Revenue Budget Revisions</b>	<b>\$</b>	<b>5,500,768</b>

<b>TOTAL RESTRICTED/UNRESTRICTED REVENUE INCREASE</b>	<b>\$</b>	<b><u>13,054,204</u></b>
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## GENERAL FUND EXPENDITURE BUDGET REVISIONS:

Changes have been made to MUSD budgeted expenditures since the Modified Budget . During the year there are transfers made between major categories by the various schools and departments that reflect changes in budgets between those major categories.

The overall budget decreased \$2,615,671 due to the over projection of enrollment growth. Class size leveling is complete, position assignments have been made, and salary increases have been budgeted for all employee groups. The unrestricted Book and Supplies budget was reduced to balance the budget and meet the board approved 15.54% minimum ending balance.

<b><u>Unrestricted Expenses</u></b>	
Certificated Salaries	\$ 388,683
Classified Salaries	(499,006)
Benefits	(76,202)
Books & Supplies	(1,951,482)
Services & Other Operating Expenses	690,497
Capital Outlay	57,225
Other Outgo	30,200
Direct Support/Indirect	(161,355)
Other Sources/Uses	-
Interfund Transfers Out	294,795
<b>Subtotal</b>	<b>\$ (1,226,645)</b>
Adjustments for Restatements	-
<b>Subtotal Unrestricted Expenditure Budget Revisions</b>	<b>\$ (1,226,645)</b>

Restricted categorical budgets were revised to agree with entitlement letters and the roll over of unspent grants from 14/15. Categorical project expense budgets equal project income budgets except for California Career Pathway Trust, this program was awarded for 5 years.

<b><u>Restricted Expenses</u></b>	
Expenditures	\$ 7,274,247
	-
<b>Subtotal Restricted Expenditure Budget Revisions</b>	<b>\$ 7,274,247</b>
<b>TOTAL RESTRICTED/UNRESTRICTED EXPENDITURE REVISIONS</b>	<b>\$ 6,047,602</b>

Transfers & Contributions (section D)	\$ (1,644,795)
Net Income and Expense Changes	7,006,602
First Interim Net Increase/ Decrease in Fund Balance	<u>\$ 8,651,397</u>
Increase (Decrease) in fund balance section E Unrestricted/Restricted	<u>8,651,397</u>

# Assumptions



## 2015-16 Budget Assumptions

The First Interim Budget for the 2015-16 fiscal year has been developed using the following assumptions:

	Grade Level	2015-16 Projected ADA	Base Grant Per ADA Includes 1.02% COLA	Grade Span Add-ons	Supplemental 20% of Adj. Base for Unduplicated Enrollment	Concentration 50% of Adj. Base for Unduplicated over 55%	Target Per ADA
1	K-3	6,310.25	\$7,083	\$737	\$1,405	\$1,362	\$66,805,318
2	4-6	4,728.27	\$7,189		\$1,292	\$1,252	\$46,018,077
3	7-8	2,853.62	\$7,403		\$1,330	\$1,289	\$28,599,709
4	9-12	5,165.50	\$8,578	\$223	\$1,581	\$1,533	\$61,546,322
5	<b>Total Base</b>	<b>19,057.64</b>					<b>\$202,969,427</b>
6	Targeted Instructional Improvement-add on						\$423,649
7	Transportation-add on						\$2,790,442
8	<b>LCFF TARGET (Districts will not receive until full implementation in 2020-21)</b>						<b>\$206,183,518</b>
9	LCFF FLOOR (Prior Year Funding)						\$153,040,468
10	Difference or GAP (Difference between LCFF Target and LCFF Floor)						\$53,143,050
11	LCFF Funding GAP						51.52% \$27,379,299
12	<b>2015-16 LCFF Entitlement (LCFF Floor plus LCFF Funding GAP)</b>						<b>\$180,419,767</b>
13	Projected Enrollment increased from 19,775 to 19,816						
14	Unduplicated % of Enrollment = 89.83%						
15	Lottery - \$140 per ADA Unrestricted, \$41 per ADA Restricted						
16	Mandated Block Grant Grades K-8 - \$28 per ADA, Grades 9-12 - \$56 per ADA						
17	Title I - 1.5% reduction, Title II - 0% change, Title III - 17% reduction						
18	No Funding in 2015-16 for QEIA, ROP, and Perkins						
19	Special Ed Funding (SELPA & IDEA) - 0% change						
20	Additional Staffing						
21	Step and Longevity Increases						
22	3% increase in Health & Welfare Benefit Contributions						
23	Increase in STRS from 8.88% to 10.73%						
24	Increase in PERS from 11.771% to 11.847%						
25	Increase in Workers Compensation from 1.756% to 1.829%						
26	No change in State Unemployment Insurance of .05%						
27	Increase in Property & Liability Insurance of 2.10%						
28	Indirect Rate Increased from 4.49% to 4.87%						
29	Increase Operating Expenses 2.10% (California Price Index)						
30	Increase of Restricted Maintenance Contribution from 2.76% to 3.10% of General Fund Expenditures						
31	\$9,303,160 Interfund Transfer for Building Projects to Fund 41 (Based on New Hire Formula)						
32	\$894,795 Interfund Transfer for Capital Projects to Fund 40 (Based on New Hire Formula)						
33	\$1,260,231 Interfund Transfer for Deferred Maintenance to Fund 14						
34	\$0 Interfund Transfer to Adult Ed Fund 11 due to Maintenance of Effort Grant						

1<sup>st</sup> Interim 2015-16

General Fund

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	183,184,727.00	179,663,158.00	43,716,659.22	179,663,158.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,509,195.00	16,611,077.00	2,629,444.95	16,611,077.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,836,355.00	17,936,334.00	1,685,036.78	17,936,334.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,990,900.00	5,335,111.00	1,367,240.42	5,335,111.00	0.00	0.0%
5) TOTAL, REVENUES			206,521,177.00	219,545,680.00	49,398,381.37	219,545,680.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	85,385,062.00	86,566,335.00	23,348,650.54	86,566,335.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,703,989.00	25,643,272.00	7,432,659.50	25,643,272.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,662,897.00	45,970,143.00	13,157,307.40	45,970,143.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,250,280.00	16,420,034.00	2,938,116.98	16,420,034.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,752,266.00	19,397,186.00	4,955,882.37	19,397,186.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,042,354.00	3,353,861.00	268,810.22	3,353,861.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,392,720.00	3,571,290.00	797,687.61	3,571,290.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(637,220.00)	(616,966.00)	0.00	(616,966.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			194,552,348.00	200,305,155.00	52,899,114.62	200,305,155.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			11,968,829.00	19,240,525.00	(3,500,733.25)	19,240,525.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	12,058,186.00	10,708,186.00	510,231.00	10,708,186.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	29,701.00	0.00	29,701.00	0.00	0.0%
b) Uses		7630-7699	5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,043,186.00)	(10,663,485.00)	(513,146.00)	(10,663,485.00)		



2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(74,357.00)	8,577,040.00	(4,013,879.25)	8,577,040.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,036,435.35	41,036,435.35		41,036,435.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,036,435.35	41,036,435.35		41,036,435.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,036,435.35	41,036,435.35		41,036,435.35		
2) Ending Balance, June 30 (E + F1e)			40,962,078.35	49,613,475.35		49,613,475.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	597,859.00	401,262.00		401,261.72		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	443,285.44	314,601.96		314,601.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,884,759.00	16,044,205.53		16,044,205.16		
Equipment replacement	0000	9780	19,514.00					
technology infrastructure	0000	9780	2,340,114.00					
textbooks resource 0000	0000	9780	1,112,642.00					
mandated/common core (one time func	0000	9780	796,391.00					
G.A.S.B. 16 Vacation Accrual	0000	9780	390,117.00					
Textbooks resource 1100	1100	9780		1,225,980.53				
Technology Infrastructure	0000	9780				2,340,114.00		
Textbooks Resource 0000	0000	9780				2,149,103.63		
Mandated Common Core Rs0510 One	0000	9780				9,900,000.00		
G.A.S.B. 16 Vacation Accrual	0000	9780				429,007.00		
Textbooks - Resource 1100	1100	9780				1,225,980.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,198,466.00	6,330,250.00		6,330,250.00		
Unassigned/Unappropriated Amount		9790	27,812,708.91	26,498,155.86		26,498,156.51		



2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	141,427,819.00	136,828,700.00	38,188,273.00	136,828,700.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,367,458.00	25,166,670.00	6,289,545.00	25,166,670.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	274,961.00	274,961.00	0.00	274,961.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,089,499.00	22,089,499.00	0.00	22,089,499.00	0.00	0.0%
Unsecured Roll Taxes		8042	766,929.00	766,929.00	157,681.20	766,929.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,806,118.00)	(3,806,118.00)	0.00	(3,806,118.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	87,740.00	87,740.00	10,847.36	87,740.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>184,208,288.00</b>	<b>181,408,381.00</b>	<b>44,646,346.56</b>	<b>181,408,381.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	(750,000.00)	(750,000.00)	(750,000.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,023,561.00)	(995,223.00)	(179,687.34)	(995,223.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>183,184,727.00</b>	<b>179,663,158.00</b>	<b>43,716,659.22</b>	<b>179,663,158.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,269,903.00	1,269,903.00	0.00	1,269,903.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	7,115,245.00	8,818,640.00	1,218,506.80	8,818,640.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	923,577.00	1,608,888.00	468,558.81	1,608,888.00	0.00	0.0%

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	519,495.00	921,363.00	227,386.69	921,363.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	2,422,378.00	3,244,397.00	577,469.50	3,244,397.00	0.00	0.0%
Other No Child Left Behind		8290	2,422,378.00	3,244,397.00	577,469.50	3,244,397.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	198,597.00	198,597.00	0.00	198,597.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	549,289.00	137,523.15	549,289.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,509,195.00</b>	<b>16,611,077.00</b>	<b>2,629,444.95</b>	<b>16,611,077.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	660,631.00	10,573,361.00	0.00	10,573,361.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	3,360,691.00	3,428,410.00	152,861.17	3,428,410.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,749,855.00	1,899,855.00	1,234,905.75	1,899,855.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	65,178.00	2,034,708.00	297,269.86	2,034,708.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,836,355.00</b>	<b>17,936,334.00</b>	<b>1,685,036.78</b>	<b>17,936,334.00</b>	<b>0.00</b>	<b>0.0%</b>



2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	10,000.00	10,000.00	930.65	10,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	30,000.00	10,305.38	30,000.00	0.00	0.0%
Interest		8660	290,000.00	290,000.00	65,295.16	290,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	429,439.00	586,842.00	36,951.14	586,842.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	404,846.00	591,654.00	212,236.09	591,654.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,826,615.00	3,826,615.00	1,041,522.00	3,826,615.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,990,900.00</b>	<b>5,335,111.00</b>	<b>1,367,240.42</b>	<b>5,335,111.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>206,521,177.00</b>	<b>219,545,680.00</b>	<b>49,398,381.37</b>	<b>219,545,680.00</b>	<b>0.00</b>	<b>0.0%</b>

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	66,184,331.00	67,429,012.00	17,637,674.11	67,429,012.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,801,981.00	5,926,332.00	1,740,043.19	5,926,332.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,591,461.00	9,591,966.00	3,095,404.08	9,591,966.00	0.00	0.0%
Other Certificated Salaries		1900	3,807,289.00	3,619,025.00	875,529.16	3,619,025.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>85,385,062.00</b>	<b>86,566,335.00</b>	<b>23,348,650.54</b>	<b>86,566,335.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,154,384.00	3,930,986.00	816,506.46	3,930,986.00	0.00	0.0%
Classified Support Salaries		2200	10,058,003.00	9,864,687.00	3,190,793.40	9,864,687.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,638,950.00	1,777,693.00	535,892.11	1,777,693.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,200,656.00	8,219,165.00	2,439,571.96	8,219,165.00	0.00	0.0%
Other Classified Salaries		2900	1,651,996.00	1,850,741.00	449,895.57	1,850,741.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>25,703,989.00</b>	<b>25,643,272.00</b>	<b>7,432,659.50</b>	<b>25,643,272.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,926,156.00	9,077,409.00	2,455,433.86	9,077,409.00	0.00	0.0%
PERS		3201-3202	2,734,529.00	2,830,722.00	803,246.36	2,830,722.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,242,248.00	3,291,668.00	891,360.62	3,291,668.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,405,671.00	26,349,662.00	7,675,017.26	26,349,662.00	0.00	0.0%
Unemployment Insurance		3501-3502	55,002.00	55,923.00	15,067.59	55,923.00	0.00	0.0%
Workers' Compensation		3601-3602	1,931,371.00	2,036,675.00	551,434.05	2,036,675.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,188,602.00	2,135,788.00	623,389.97	2,135,788.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	179,318.00	192,296.00	142,357.69	192,296.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>45,662,897.00</b>	<b>45,970,143.00</b>	<b>13,157,307.40</b>	<b>45,970,143.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,396,148.00	2,494,546.00	365,141.21	2,494,546.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	292,825.00	59,194.00	292,825.00	0.00	0.0%
Materials and Supplies		4300	13,471,412.00	12,429,341.00	2,037,047.32	12,429,341.00	0.00	0.0%
Noncapitalized Equipment		4400	377,020.00	1,202,622.00	476,734.45	1,202,622.00	0.00	0.0%
Food		4700	700.00	700.00	0.00	700.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>16,250,280.00</b>	<b>16,420,034.00</b>	<b>2,938,116.98</b>	<b>16,420,034.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,898,372.00	5,303,518.00	562,581.61	5,303,518.00	0.00	0.0%
Travel and Conferences		5200	1,156,938.00	2,222,444.00	217,358.97	2,222,444.00	0.00	0.0%
Dues and Memberships		5300	45,183.00	58,411.00	39,666.74	58,411.00	0.00	0.0%
Insurance		5400-5450	790,336.00	802,795.00	799,995.26	802,795.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,180,516.00	2,885,713.00	1,068,900.93	2,885,713.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,616,688.00	1,938,590.00	457,381.63	1,938,590.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(113,626.00)	(116,458.00)	(24,149.96)	(116,458.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,779,003.00	5,878,949.00	1,573,305.17	5,878,949.00	0.00	0.0%
Communications		5900	398,856.00	423,224.00	260,842.02	423,224.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,752,266.00</b>	<b>19,397,186.00</b>	<b>4,955,882.37</b>	<b>19,397,186.00</b>	<b>0.00</b>	<b>0.0%</b>



2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,000.00	163,204.00	31,599.22	163,204.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	377,277.00	416,957.00	179,690.86	416,957.00	0.00	0.0%
Equipment Replacement		6500	2,648,077.00	2,763,700.00	57,520.14	2,763,700.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,042,354.00</b>	<b>3,353,861.00</b>	<b>268,810.22</b>	<b>3,353,861.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,571,943.00	2,750,513.00	592,819.33	2,750,513.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	156,625.00	155,610.00	20,664.81	155,610.00	0.00	0.0%
Other Debt Service - Principal		7439	644,152.00	645,167.00	184,203.47	645,167.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,392,720.00</b>	<b>3,571,290.00</b>	<b>797,687.61</b>	<b>3,571,290.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(637,220.00)	(616,966.00)	0.00	(616,966.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(637,220.00)</b>	<b>(616,966.00)</b>	<b>0.00</b>	<b>(616,966.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>194,552,348.00</b>	<b>200,305,155.00</b>	<b>52,899,114.62</b>	<b>200,305,155.00</b>	<b>0.00</b>	<b>0.0%</b>

2015-16 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	11,458,186.00	10,197,955.00	0.00	10,197,955.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,058,186.00	10,708,186.00	510,231.00	10,708,186.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	29,701.00	0.00	29,701.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	29,701.00	0.00	29,701.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
(d) TOTAL, USES			5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(12,043,186.00)	(10,663,485.00)	(513,146.00)	(10,663,485.00)	0.00	0.0%

Resource	Description	2015-16
		Projected Year Totals
5640	Medi-Cal Billing Option	0.29
6300	Lottery: Instructional Materials	0.21
6382	California Career Pathways Trust	314,601.46
Total, Restricted Balance		314,601.96



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>1. REVENUES</b>								
1) LCFF Sources		8010-8099	183,184,727.00	179,663,158.00	43,716,659.22	179,663,158.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	99,555.00	99,555.24	99,555.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,355,992.00	13,373,315.00	144,593.30	13,373,315.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,045,846.00	1,087,046.00	270,431.41	1,087,046.00	0.00	0.0%
5) TOTAL, REVENUES			187,586,565.00	194,223,074.00	44,231,239.17	194,223,074.00		
<b>3. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	74,996,965.00	75,385,648.00	20,397,194.31	75,385,648.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,788,420.00	20,289,414.00	5,927,823.15	20,289,414.00	0.00	0.0%
3) Employee Benefits		3000-3999	38,786,005.00	38,709,803.00	11,096,442.37	38,709,803.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,369,578.00	9,418,096.00	1,969,574.05	9,418,096.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,185,330.00	10,875,827.00	3,749,888.19	10,875,827.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,786,754.00	2,843,979.00	140,012.19	2,843,979.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,873,533.00	2,903,733.00	663,798.28	2,903,733.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,297,274.00)	(1,458,629.00)	0.00	(1,458,629.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			160,489,311.00	158,967,871.00	43,944,732.54	158,967,871.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			27,097,254.00	35,255,203.00	286,506.63	35,255,203.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	9,903,160.00	10,197,955.00	0.00	10,197,955.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
3) Contributions		8980-8999	(17,129,474.00)	(16,212,547.00)	0.00	(16,212,547.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,017,634.00)	(26,395,502.00)	(2,915.00)	(26,395,502.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>III. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			79,620.00	8,859,701.00	283,591.63	8,859,701.00		
<b>IV. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,439,172.91	40,439,172.91		40,439,172.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,439,172.91	40,439,172.91		40,439,172.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,439,172.91	40,439,172.91		40,439,172.91		
2) Ending Balance, June 30 (E + F1e)			40,518,792.91	49,298,873.91		49,298,873.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	597,859.00	401,262.00		401,261.72		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,884,759.00	16,044,205.53		16,044,205.16		
Equipment replacement	0000	9780	19,514.00					
technology infrastructure	0000	9780	2,340,114.00					
textbooks resource 0000	0000	9780	1,112,642.00					
mandated/common core (one time func	0000	9780	796,391.00					
G.A.S.B. 16 Vacation Accrual	0000	9780	390,117.00					
Textbooks resource 1100	1100	9780		1,225,980.53				
Technology Infrastructure	0000	9780				2,340,114.00		
Textbooks Resource 0000	0000	9780				2,149,103.63		
Mandated Common Core Rs0510 One	0000	9780				9,900,000.00		
G.A.S.B. 16 Vacation Accrual	0000	9780				429,007.00		
Textbooks - Resource 1100	1100	9780				1,225,980.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,198,466.00	6,330,250.00		6,330,250.00		
Unassigned/Unappropriated Amount		9790	27,812,708.91	26,498,156.38		26,498,157.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	141,427,819.00	136,828,700.00	38,188,273.00	136,828,700.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,367,458.00	25,166,670.00	6,289,545.00	25,166,670.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	274,961.00	274,961.00	0.00	274,961.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,089,499.00	22,089,499.00	0.00	22,089,499.00	0.00	0.0%
Unsecured Roll Taxes		8042	766,929.00	766,929.00	157,681.20	766,929.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,806,118.00)	(3,806,118.00)	0.00	(3,806,118.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	87,740.00	87,740.00	10,847.36	87,740.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			184,208,288.00	181,408,381.00	44,646,346.56	181,408,381.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	(750,000.00)	(750,000.00)	(750,000.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,023,561.00)	(995,223.00)	(179,687.34)	(995,223.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			183,184,727.00	179,663,158.00	43,716,659.22	179,663,158.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3199, 4036-4126, 5510							
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	99,555.00	99,555.24	99,555.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	99,555.00	99,555.24	99,555.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	660,631.00	10,573,361.00	0.00	10,573,361.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,655,361.00	2,723,080.00	67,718.98	2,723,080.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	40,000.00	76,874.00	76,874.32	76,874.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,355,992.00	13,373,315.00	144,593.30	13,373,315.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	10,000.00	10,000.00	930.65	10,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	30,000.00	10,305.38	30,000.00	0.00	0.0%
Interest		8660	290,000.00	290,000.00	65,295.16	290,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	311,000.00	311,000.00	36,951.14	311,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	404,846.00	446,046.00	156,949.08	446,046.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,045,846.00</b>	<b>1,087,046.00</b>	<b>270,431.41</b>	<b>1,087,046.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>187,586,565.00</b>	<b>194,223,074.00</b>	<b>44,231,239.17</b>	<b>194,223,074.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	58,606,062.00	59,341,362.00	15,619,399.80	59,341,362.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,004,694.00	4,749,345.00	1,360,544.48	4,749,345.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,305,212.00	8,234,090.00	2,666,029.45	8,234,090.00	0.00	0.0%
Other Certificated Salaries		1900	3,080,997.00	3,060,851.00	751,220.58	3,060,851.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>74,996,965.00</b>	<b>75,385,648.00</b>	<b>20,397,194.31</b>	<b>75,385,648.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,556,780.00	1,053,045.00	102,761.69	1,053,045.00	0.00	0.0%
Classified Support Salaries		2200	8,405,559.00	8,241,408.00	2,634,789.31	8,241,408.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,507,355.00	1,632,295.00	487,670.91	1,632,295.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,666,730.00	7,614,686.00	2,278,981.93	7,614,686.00	0.00	0.0%
Other Classified Salaries		2900	1,651,996.00	1,747,980.00	423,619.31	1,747,980.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,788,420.00</b>	<b>20,289,414.00</b>	<b>5,927,823.15</b>	<b>20,289,414.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,866,618.00	7,968,704.00	2,159,990.01	7,968,704.00	0.00	0.0%
PERS		3201-3202	2,185,937.00	2,234,579.00	635,342.73	2,234,579.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,704,410.00	2,707,348.00	732,381.70	2,707,348.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	22,254,625.00	21,993,863.00	6,411,017.22	21,993,863.00	0.00	0.0%
Unemployment Insurance		3501-3502	47,485.00	47,864.00	12,892.52	47,864.00	0.00	0.0%
Workers' Compensation		3601-3602	1,667,396.00	1,744,260.00	471,830.56	1,744,260.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,889,440.00	1,830,113.00	533,704.66	1,830,113.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	170,094.00	183,072.00	139,282.97	183,072.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>38,786,005.00</b>	<b>38,709,803.00</b>	<b>11,096,442.37</b>	<b>38,709,803.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,879,099.00	1,818,506.00	345,853.87	1,818,506.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	8,480.00	7,037.19	8,480.00	0.00	0.0%
Materials and Supplies		4300	9,175,259.00	6,989,555.00	1,354,905.26	6,989,555.00	0.00	0.0%
Noncapitalized Equipment		4400	313,520.00	600,855.00	261,777.73	600,855.00	0.00	0.0%
Food		4700	700.00	700.00	0.00	700.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,369,578.00</b>	<b>9,418,096.00</b>	<b>1,969,574.05</b>	<b>9,418,096.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	30,312.00	16,811.71	30,312.00	0.00	0.0%
Travel and Conferences		5200	1,066,570.00	1,032,598.00	69,308.50	1,032,598.00	0.00	0.0%
Dues and Memberships		5300	40,983.00	51,017.00	39,223.74	51,017.00	0.00	0.0%
Insurance		5400-5450	790,336.00	799,295.00	796,495.26	799,295.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,180,516.00	2,885,713.00	1,068,900.93	2,885,713.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,306,988.00	1,451,059.00	280,722.89	1,451,059.00	0.00	0.0%
Transfers of Direct Costs		5710	(373,952.00)	(434,158.00)	(82,884.03)	(434,158.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(77,387.00)	(80,219.00)	(20,166.63)	(80,219.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,852,490.00	4,740,056.00	1,321,144.68	4,740,056.00	0.00	0.0%
Communications		5900	398,786.00	400,154.00	260,331.14	400,154.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,185,330.00</b>	<b>10,875,827.00</b>	<b>3,749,888.19</b>	<b>10,875,827.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	47,498.00	30,622.67	47,498.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	173,677.00	200,923.00	102,155.52	200,923.00	0.00	0.0%
Equipment Replacement		6500	2,613,077.00	2,595,558.00	7,234.00	2,595,558.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,786,754.00	2,843,979.00	140,012.19	2,843,979.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,052,756.00	2,082,956.00	458,930.00	2,082,956.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	156,625.00	155,610.00	20,664.81	155,610.00	0.00	0.0%
Other Debt Service - Principal		7439	644,152.00	645,167.00	184,203.47	645,167.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,873,533.00	2,903,733.00	663,798.28	2,903,733.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(660,054.00)	(841,663.00)	0.00	(841,663.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(637,220.00)	(616,966.00)	0.00	(616,966.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,297,274.00)	(1,458,629.00)	0.00	(1,458,629.00)	0.00	0.0%
TOTAL, EXPENDITURES			160,489,311.00	158,967,871.00	43,944,732.54	158,967,871.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	9,303,160.00	10,197,955.00	0.00	10,197,955.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,903,160.00	10,197,955.00	0.00	10,197,955.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
(d) TOTAL, USES			5,000.00	5,000.00	2,915.00	5,000.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(17,129,474.00)	(16,212,547.00)	0.00	(16,212,547.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,129,474.00)	(16,212,547.00)	0.00	(16,212,547.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(27,017,634.00)	(26,395,502.00)	(2,915.00)	(26,395,502.00)	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,509,195.00	16,511,522.00	2,529,889.71	16,511,522.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,480,363.00	4,563,019.00	1,540,443.48	4,563,019.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,945,054.00	4,248,065.00	1,096,809.01	4,248,065.00	0.00	0.0%
5) TOTAL, REVENUES			18,934,612.00	25,322,606.00	5,167,142.20	25,322,606.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,388,097.00	11,180,687.00	2,951,456.23	11,180,687.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,915,569.00	5,353,858.00	1,504,836.35	5,353,858.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,876,892.00	7,260,340.00	2,060,865.03	7,260,340.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,880,702.00	7,001,938.00	968,542.93	7,001,938.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,566,936.00	8,521,359.00	1,205,994.18	8,521,359.00	0.00	0.0%
6) Capital Outlay		6000-6999	255,600.00	509,882.00	128,798.03	509,882.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	519,187.00	667,557.00	133,889.33	667,557.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	660,054.00	841,663.00	0.00	841,663.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,063,037.00	41,337,284.00	8,954,382.08	41,337,284.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(15,128,425.00)	(16,014,678.00)	(3,787,239.88)	(16,014,678.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,155,026.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	29,701.00	0.00	29,701.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	17,129,474.00	16,212,547.00	0.00	16,212,547.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,974,448.00	15,732,017.00	(510,231.00)	15,732,017.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(153,977.00)	(282,661.00)	(4,297,470.88)	(282,661.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	597,262.44	597,262.44		597,262.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			597,262.44	597,262.44		597,262.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			597,262.44	597,262.44		597,262.44		
2) Ending Balance, June 30 (E + F1e)			443,285.44	314,601.44		314,601.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	443,285.44	314,601.96		314,601.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.52)		(0.52)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,269,903.00	1,269,903.00	0.00	1,269,903.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	7,115,245.00	8,818,640.00	1,218,506.80	8,818,640.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	923,577.00	1,608,888.00	468,558.81	1,608,888.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	519,495.00	921,363.00	227,386.69	921,363.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	2,422,378.00	3,244,397.00	577,469.50	3,244,397.00	0.00	0.0%
Other No Child Left Behind	3500-3699	8290	198,597.00	198,597.00	0.00	198,597.00	0.00	0.0%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	60,000.00	449,734.00	37,967.91	449,734.00	0.00	0.0%
All Other Federal Revenue			12,509,195.00	16,511,522.00	2,529,889.71	16,511,522.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>								
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	705,330.00	705,330.00	85,142.19	705,330.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,749,855.00	1,899,855.00	1,234,905.75	1,899,855.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,178.00	1,957,834.00	220,395.54	1,957,834.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,480,363.00	4,563,019.00	1,540,443.48	4,563,019.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	118,439.00	275,842.00	0.00	275,842.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	145,608.00	55,287.01	145,608.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,826,615.00	3,826,615.00	1,041,522.00	3,826,615.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,945,054.00</b>	<b>4,248,065.00</b>	<b>1,096,809.01</b>	<b>4,248,065.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>18,934,612.00</b>	<b>25,322,606.00</b>	<b>5,167,142.20</b>	<b>25,322,606.00</b>	<b>0.00</b>	<b>0.0%</b>



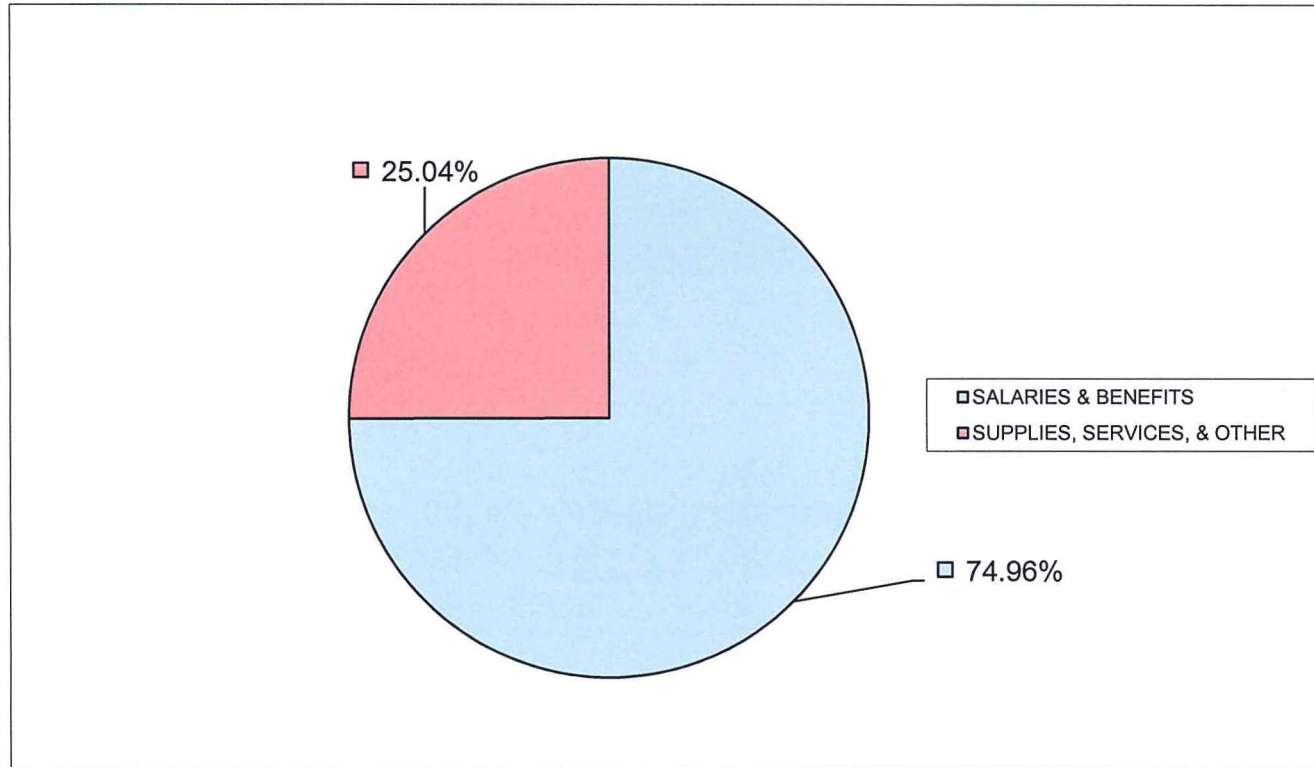
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,578,269.00	8,087,650.00	2,018,274.31	8,087,650.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	797,287.00	1,176,987.00	379,498.71	1,176,987.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,286,249.00	1,357,876.00	429,374.63	1,357,876.00	0.00	0.0%
Other Certificated Salaries		1900	726,292.00	558,174.00	124,308.58	558,174.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,388,097.00</b>	<b>11,180,687.00</b>	<b>2,951,456.23</b>	<b>11,180,687.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,597,604.00	2,877,941.00	713,744.77	2,877,941.00	0.00	0.0%
Classified Support Salaries		2200	1,652,444.00	1,623,279.00	556,004.09	1,623,279.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	131,595.00	145,398.00	48,221.20	145,398.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	533,926.00	604,479.00	160,590.03	604,479.00	0.00	0.0%
Other Classified Salaries		2900	0.00	102,761.00	26,276.26	102,761.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,915,569.00</b>	<b>5,353,858.00</b>	<b>1,504,836.35</b>	<b>5,353,858.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,059,538.00	1,108,705.00	295,443.85	1,108,705.00	0.00	0.0%
PERS		3201-3202	548,592.00	596,143.00	167,903.63	596,143.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	537,838.00	584,320.00	158,978.92	584,320.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,151,046.00	4,355,799.00	1,264,000.04	4,355,799.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,517.00	8,059.00	2,175.07	8,059.00	0.00	0.0%
Workers' Compensation		3601-3602	263,975.00	292,415.00	79,603.49	292,415.00	0.00	0.0%
OPEB, Allocated		3701-3702	299,162.00	305,675.00	89,685.31	305,675.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,224.00	9,224.00	3,074.72	9,224.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,876,892.00</b>	<b>7,260,340.00</b>	<b>2,060,865.03</b>	<b>7,260,340.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	517,049.00	676,040.00	19,287.34	676,040.00	0.00	0.0%
Books and Other Reference Materials		4200	4,000.00	284,345.00	52,156.81	284,345.00	0.00	0.0%
Materials and Supplies		4300	4,296,153.00	5,439,786.00	682,142.06	5,439,786.00	0.00	0.0%
Noncapitalized Equipment		4400	63,500.00	601,767.00	214,956.72	601,767.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,880,702.00</b>	<b>7,001,938.00</b>	<b>968,542.93</b>	<b>7,001,938.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,898,372.00	5,273,206.00	545,769.90	5,273,206.00	0.00	0.0%
Travel and Conferences		5200	90,368.00	1,189,846.00	148,050.47	1,189,846.00	0.00	0.0%
Dues and Memberships		5300	4,200.00	7,394.00	443.00	7,394.00	0.00	0.0%
Insurance		5400-5450	0.00	3,500.00	3,500.00	3,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	309,700.00	487,531.00	176,658.74	487,531.00	0.00	0.0%
Transfers of Direct Costs		5710	373,952.00	434,158.00	82,884.03	434,158.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,239.00)	(36,239.00)	(3,983.33)	(36,239.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	926,513.00	1,138,893.00	252,160.49	1,138,893.00	0.00	0.0%
Communications		5900	70.00	23,070.00	510.88	23,070.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,566,936.00</b>	<b>8,521,359.00</b>	<b>1,205,994.18</b>	<b>8,521,359.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,000.00	115,706.00	976.55	115,706.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	203,600.00	216,034.00	77,535.34	216,034.00	0.00	0.0%
Equipment Replacement		6500	35,000.00	168,142.00	50,286.14	168,142.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>255,600.00</b>	<b>509,882.00</b>	<b>128,798.03</b>	<b>509,882.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	519,187.00	667,557.00	133,889.33	667,557.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>519,187.00</b>	<b>667,557.00</b>	<b>133,889.33</b>	<b>667,557.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	660,054.00	841,663.00	0.00	841,663.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>660,054.00</b>	<b>841,663.00</b>	<b>0.00</b>	<b>841,663.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>34,063,037.00</b>	<b>41,337,284.00</b>	<b>8,954,382.08</b>	<b>41,337,284.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,155,026.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,155,026.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	29,701.00	0.00	29,701.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	29,701.00	0.00	29,701.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	17,129,474.00	16,212,547.00	0.00	16,212,547.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			17,129,474.00	16,212,547.00	0.00	16,212,547.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			14,974,448.00	15,732,017.00	(510,231.00)	15,732,017.00	0.00	0.0%

**Madera Unified School District  
2015-16 First Interim Report  
General Fund Expenditures Budget by object code**



(1)

**SALARIES & BENEFITS**

74.96%

\$ 86,566,335	Certificated Salaries
25,643,272	Classified Salaries
45,970,143	Employee Benefits

-

-

**\$ 158,179,750**    **Total**

(2)

**SUPPLIES, SERVICES, & OTHER**

25.04%

\$ 16,420,034	Books & Supplies
19,397,186	Services/Other Operating
3,353,861	Capital Outlay
2,954,324	Other Outgoing, Direct/Indirect Costs
10,708,186	Interfund Transfers
5,000	Other Uses

**\$ 52,838,591**    **Total**

**\$ 211,018,341**    **Total District Expenses**



1<sup>st</sup> Interim 2015-16

Revenue Calculator

**LCFF Calculator Universal Assumptions**  
Madera Unified (65243) - 2015-16 1st Interim Budget Update

LEA: **Madera Unified**  
District

**65243** 5 digit District code or 7 digit School code (from the CDS code)  
 Yes Did the CDS code exist in 2012-13?  
**No** Was the school district reorganized and retained the original CDS code? If yes, which year: **N/A**  
 2013-14 First LCFF certification year  
 2014-15 Most recent LCFF certification year

Projection Title: **2015-16 1st Interim Budget Update**

Projection Date: **11/18/15**

**Annual COLA**

(prefilled as calculated by the Department of Finance, DOF)

**LCFF Gap Closed Percentage**

(prefilled as calculated by the Department of Finance, DOF)

**LCFF Gap Closed Percentage - May Revise**

(prefilled as calculated by the Department of Finance, DOF)

**Statewide 90th percentile rate**

(used in Economic Recovery Target, ERT, calculation only)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Annual COLA		1.57%	0.85%	1.02%	1.60%	2.48%	2.87%	
LCFF Gap Closed Percentage		12.00169574%	30.16016166%	51.52%	35.55%	35.11%	19.88%	
LCFF Gap Closed Percentage - May Revise		11.75%	28.06%	53.08%	35.55%	35.11%	19.88%	
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	26.6637%	25.0782%	25.0000%	23.0000%	11.0000%	0.0000%

**PER ADA FUNDING LEVELS (calculated at TARGET)**

**Base Grants**

Grades TK-3	\$	6,952	\$	7,011	\$	7,083	\$	7,196	\$	7,374	\$	7,586	\$	7,586
Grades 4-6	\$	7,056	\$	7,116	\$	7,189	\$	7,304	\$	7,485	\$	7,700	\$	7,700
Grades 7-8	\$	7,266	\$	7,328	\$	7,403	\$	7,521	\$	7,708	\$	7,929	\$	7,929
Grades 9-12	\$	8,419	\$	8,491	\$	8,578	\$	8,715	\$	8,931	\$	9,187	\$	9,187

**Grade Span Adjustment**

Grades TK-3	\$	724	\$	729	\$	737	\$	748	\$	767	\$	789	\$	789
Grades 9-12	\$	219	\$	221	\$	223	\$	227	\$	232	\$	239	\$	239

**Supplemental Grant**

		20.00%		20.00%		20.00%		20.00%		20.00%		20.00%		20.00%
Grades TK-3	\$	1,535	\$	1,548	\$	1,564	\$	1,589	\$	1,628	\$	1,675	\$	1,675
Grades 4-6	\$	1,411	\$	1,423	\$	1,438	\$	1,461	\$	1,497	\$	1,540	\$	1,540
Grades 7-8	\$	1,453	\$	1,466	\$	1,481	\$	1,504	\$	1,542	\$	1,586	\$	1,586
Grades 9-12	\$	1,728	\$	1,742	\$	1,760	\$	1,788	\$	1,833	\$	1,885	\$	1,885

**Concentration Grant (>55% population)**

		50.00%		50.00%		50.00%		50.00%		50.00%		50.00%		50.00%
Grades TK-3	\$	3,838	\$	3,870	\$	3,910	\$	3,972	\$	4,071	\$	4,188	\$	4,188
Grades 4-6	\$	3,528	\$	3,558	\$	3,595	\$	3,652	\$	3,743	\$	3,850	\$	3,850

Grades 7-8	\$	3,633	\$	3,664	\$	3,702	\$	3,761	\$	3,854	\$	3,965	\$	3,965
Grades 9-12	\$	4,319	\$	4,356	\$	4,401	\$	4,471	\$	4,582	\$	4,713	\$	4,713

NECESSARY SMALL SCHOOL SELECTION *(if applicable)*

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Created by:

Email:

Phone:



**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Madera Unified (65243) - 2015-16 1st Interim Budget Update

11/18/15

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.57%	0.85%	1.02%	1.60%	2.48%	2.87%	0.00%
GAP Funding rate	12.00%	30.16%	51.52%	35.55%	35.11%	19.88%	0.00%
<b>Estimated Property Taxes (with RDA)</b>	A-6 19,874,289	19,413,011	19,413,011	19,413,011	19,413,011	19,413,011	19,413,011
Less In-Lieu transfer	\$ (987,480)	\$ (963,414)	\$ (995,223)	\$ (995,223)	\$ (995,223)	\$ (995,223)	\$ (995,223)
Total Local Revenue	\$ 18,886,809	\$ 18,449,597	\$ 18,417,788	\$ 18,417,788	\$ 18,417,788	\$ 18,417,788	\$ 18,417,788
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
District Enrollment	A-1 CV 19,573	19,775	19,816	20,077	20,077	20,077	20,077
COE Enrollment	A-2 CV 240	242	242	242	242	242	242
Total Enrollment	19,813	20,017	20,058	20,319	20,319	20,319	20,319
District Unduplicated Pupil Count	B-1 CV 17,217	17,752	17,801	18,035	18,035	18,035	18,035
COE Unduplicated Pupil Count	B-2 CV 225	229	217	217	217	217	217
Total Unduplicated Pupil Count	17,442	17,981	18,018	18,253	18,253	18,253	18,253
	1-yr percentage	2-yr percentage	3-yr percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	88.03%	89.83%	89.83%	89.83%	89.83%	89.83%	89.83%
Unduplicated Pupil Percentage (%)	88.03%	89.83%	89.83%	89.83%	89.83%	89.83%	89.83%
		Alternate	Alternate				

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter

School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	B-1	6,495.90	6,492.69	6,475.01	6,266.67	6,266.67	6,266.67	6,266.67	6,266.67
Grades 4-6	B-2	4,400.03	4,489.96	4,498.12	4,686.29	4,686.29	4,686.29	4,686.29	4,686.29
Grades 7-8	B-3	2,656.92	2,774.69	2,836.21	2,816.56	2,816.56	2,816.56	2,816.56	2,816.56
Grades 9-12	B-4	4,869.35	4,918.09	4,977.50	5,058.10	5,058.10	5,058.10	5,058.10	5,058.10
Ungraded (enter here OR in spans above)									

**NPS, NPS-LCI, CDS:**

TK-3	E-1	-	-						
4-6	E-2	-	-						
7-8	E-3	-	3.75	3.75	3.75	3.75	3.75	3.75	3.75
9-12	E-4	0.18	4.55	4.55	4.55	4.55	4.55	4.55	4.55

**COE operated (Community School, Special Ed):**

TK-3	E-6 & E-11	43.98	45.47	45.47	45.47	45.47	45.47	45.47	45.47
4-6	E-7 & E-12	48.18	42.60	42.60	42.60	42.60	42.60	42.60	42.60
7-8	E-8 & E-13	32.46	32.58	32.58	32.58	32.58	32.58	32.58	32.58
9-12	E-9 & E-14	97.54	101.54	101.54	101.54	101.54	101.54	101.54	101.54

<b>TOTAL</b>		18,897.77	19,017.33	19,058.11	19,058.11	19,058.11	19,058.11	19,058.11	19,058.11
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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
Madera Unified (65243) - 2015-16 1st Interim Budget Update							11/18/15	
CHARTER ADA ADJUSTMENT		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
ADA transfer: Student from District to Charter (cross fiscal year)								
Grades TK-3	A-6	-	25.36					
Grades 4-6	A-7	-	13.81					
Grades 7-8	A-8	-	8.65					
Grades 9-12	A-9	-	5.14					
		-	52.96	-	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)								
Grades TK-3	A-11	-	12.07					
Grades 4-6	A-12	-	14.40					
Grades 7-8	A-13	-	21.25					
Grades 9-12	A-14	-	30.13					
		-	77.85	-	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)		-	(24.89)	-	-	-	-	-

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Madera Unified (65243) - 2015-16 1st Interim Budget Update

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**LCFF ADA**

Calculator will use greater of total current or prior year ADA where appropriate

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	6,495.90	6,492.69	-	43.98	-	6,536.67
Grades 4-6	4,400.03	4,489.96	-	48.18	-	4,538.14
Grades 7-8	2,656.92	2,774.69	-	32.46	-	2,807.15
Grades 9-12	4,869.35	4,918.09	-	97.72	-	5,015.81
Ungraded	-	-	-	-	-	-
SUBTOTAL	18,422.20	18,675.43				
		253.23				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	18,422.20	18,675.43	-	222.34	-	18,897.77
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,492.69	6,475.01	-	45.47		6,520.48
Grades 4-6	4,489.96	4,498.12	-	42.60		4,540.72
Grades 7-8	2,774.69	2,836.21	-	36.33		2,872.54
Grades 9-12	4,918.09	4,977.50	-	106.09		5,083.59
SUBTOTAL	18,675.43	18,786.84				
		111.41				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	18,675.43	18,786.84	-	230.49		19,017.33
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,475.01	6,266.67	-	45.47		6,312.14
Grades 4-6	4,498.12	4,686.29	-	42.60		4,728.89
Grades 7-8	2,836.21	2,816.56	-	36.33		2,852.89
Grades 9-12	4,977.50	5,058.10	-	106.09		5,164.19
SUBTOTAL	18,786.84	18,827.62				
		40.78				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	18,786.84	18,827.62	-	230.49		19,058.11



**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Madera Unified (65243) - 2015-16 1st Interim Budget Update

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2016-17					
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	6,266.67	6,266.67	-	45.47	6,312.14
Grades 4-6	4,686.29	4,686.29	-	42.60	4,728.89
Grades 7-8	2,816.56	2,816.56	-	36.33	2,852.89
Grades 9-12	5,058.10	5,058.10	-	106.09	5,164.19
SUBTOTAL	18,827.62	18,827.62			
-					
Declining or Increasing ADA	No Change				
NSS	-	-			
TOTAL ADA	18,827.62	18,827.62	-	230.49	19,058.11
2017-18					
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	6,266.67	6,266.67	-	45.47	6,312.14
Grades 4-6	4,686.29	4,686.29	-	42.60	4,728.89
Grades 7-8	2,816.56	2,816.56	-	36.33	2,852.89
Grades 9-12	5,058.10	5,058.10	-	106.09	5,164.19
SUBTOTAL	18,827.62	18,827.62			
-					
Declining or Increasing ADA	No Change				
NSS	-	-			
TOTAL ADA	18,827.62	18,827.62	-	230.49	19,058.11



## CHARTER IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues included in Property Taxes as listed on the District MYP Data tab

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property taxes per ADA x Charter ADA

2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)

2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)

For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.

1. Property taxes per ADA x District of Residence ADA

2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)

2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2013-14	2014-15	2015-16
Local Property Taxes	\$ 19,874,289	\$ 19,413,011	\$ 19,413,011
Less: RDA incl. in Prop. Taxes	\$ 1,236,512	\$ 743,258	\$ 87,740
Local Property Taxes less RDA	\$ 18,637,777	\$ 18,669,753	\$ 19,325,271
District LCFF ADA	18,897.77	19,017.33	19,058.11
Total Charter LCFF ADA	1,057.27	1,034.75	1,034.75
Total LCFF ADA	19,955.04	20,052.08	20,092.86
Property Taxes per ADA	\$ 933.99	\$ 931.06	\$ 961.80
Total Funded by Property Taxes per ADA	\$ 987,480	\$ 963,414	\$ 995,223
Total Funded by LCFF Funding per ADA	-	-	-
Alternative: Certified In-Lieu Taxes	-	-	-
District In-Lieu of Property Tax Transfer	\$ 987,480	\$ 963,414	\$ 995,223

1 MCIA \$ 299,026 \$ 272,456 \$ 281,452

1. Property taxes per ADA x Charter ADA

ADA 320.16 \$ 299,026 292.63 \$ 272,456 292.63 \$ 281,452

2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools

a. Charter IS funded at Target in prior year

Grade Level	Resident ADA	Resident ADA	Resident ADA
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			

In-Lieu of Property Tax limit at

Target \$ - \$ - \$ -

b. Charter IS NOT funded at Target in prior year

Target Base + GSA			
Total Target Grant			
Ratio of Base to Total Target	0.00%	0.00%	0.00%
Floor + CY Gap			
Charter ADA (from all districts)			

Floor + CY Gap per ADA

ADA for students residing in the District 320.16 292.63 292.63

Floor + CY Gap for District of

Residence - - -

In-Lieu of Property Tax limit

during Transition \$ - \$ - \$ -

2 PTC \$ 120,130 \$ 103,674 \$ 107,096

1. Property taxes per ADA x Charter ADA

ADA 128.62 \$ 120,130 111.35 \$ 103,674 111.35 \$ 107,096

2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools

a. Charter IS funded at Target in prior year

Grade Level	Resident ADA	Resident ADA	Resident ADA
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			

In-Lieu of Property Tax limit at

Target \$ - \$ - \$ -

b. Charter IS NOT funded at Target in prior year

Target Base + GSA			
Total Target Grant			
Ratio of Base to Total Target	0.00%	0.00%	0.00%
Floor + CY Gap			
Charter ADA (from all districts)			

Floor + CY Gap per ADA

ADA for students residing in the District 128.62 111.35 111.35

Floor + CY Gap for District of

Residence - - -

In-Lieu of Property Tax limit

during Transition \$ - \$ - \$ -

3	ETAA	\$ 342,560	\$ 355,944	\$ 367,696
1.	Property taxes per ADA x Charter ADA			
	ADA	366.77	382.30	382.30
2.	LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools			
a.	Charter IS funded at Target in prior year			
	Grade Level	Resident ADA	Resident ADA	Resident ADA
	Grades K-3			
	Grades 4-6			
	Grades 7-8			
	Grades 9-12			
	In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -
b.	Charter IS NOT funded at Target in prior year			
	Target Base + GSA			
	Total Target Grant			
	Ratio of Base to Total Target	0.00%	0.00%	0.00%
	Floor + CY Gap			
	Charter ADA (from all districts)			
	Floor + CY Gap per ADA	-	-	-
	ADA for students residing in the District	366.77	382.30	382.30
	Floor + CY Gap for District of Residence	-	-	-
	In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -
4	STCS	\$ 188,078	\$ 190,560	\$ 196,852
1.	Property taxes per ADA x Charter ADA			
	ADA	201.37	204.67	204.67
2.	LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools			
a.	Charter IS funded at Target in prior year			
	Grade Level	Resident ADA	Resident ADA	Resident ADA
	Grades K-3			
	Grades 4-6			
	Grades 7-8			
	Grades 9-12			
	In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -
b.	Charter IS NOT funded at Target in prior year			
	Target Base + GSA			
	Total Target Grant			
	Ratio of Base to Total Target	0.00%	0.00%	0.00%
	Floor + CY Gap			
	Charter ADA (from all districts)			
	Floor + CY Gap per ADA	-	-	-
	ADA for students residing in the District	201.37	204.67	204.67
	Floor + CY Gap for District of Residence	-	-	-
	In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -
5	STCHS	\$ 37,686	\$ 40,780	\$ 42,127
1.	Property taxes per ADA x Charter ADA			
	ADA	40.35	43.80	43.80
2.	LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools			
a.	Charter IS funded at Target in prior year			
	Grade Level	Resident ADA	Resident ADA	Resident ADA
	Grades K-3			
	Grades 4-6			
	Grades 7-8			
	Grades 9-12			
	In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -
b.	Charter IS NOT funded at Target in prior year			
	Target Base + GSA			
	Total Target Grant			
	Ratio of Base to Total Target	0.00%	0.00%	0.00%
	Floor + CY Gap			
	Charter ADA (from all districts)			
	Floor + CY Gap per ADA	-	-	-
	ADA for students residing in the District	40.35	43.80	43.80
	Floor + CY Gap for District of Residence	-	-	-
	In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -

LCFF Calculator Universal Assumptions			
Madera Unified (65243) - 2015-16 1st Interim Budget Update			

Summary of Funding			
	2015-16	2016-17	2017-18
Target	\$ 206,186,637	\$ 209,424,027	\$ 214,533,573
Floor	153,023,520	180,413,074	190,726,560
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	25,773,479	18,697,559	15,448,371
Current Year Gap Funding	27,389,638	10,313,394	8,358,642
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 180,413,158</b>	<b>\$ 190,726,468</b>	<b>\$ 199,085,202</b>

Components of LCFF By Object Code				
	2012-13	2015-16	2016-17	2017-18
8011 - State Aid	\$ 60,066,424	\$ 136,828,700	\$ 147,220,441	\$ 157,586,234
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	21,124,437	-	-	-
8012 - EPA	21,134,963	25,166,670	25,088,239	23,081,180
Local Revenue Sources:				
8021 to 8089 - Property Taxes		19,413,011	19,413,011	19,413,011
8096 - In-Lieu of Property Taxes		(995,223)	(995,223)	(995,223)
Property Taxes net of in-lieu	17,025,384	18,417,788	18,417,788	18,417,788
<b>TOTAL FUNDING</b>	<b>\$ 119,351,208</b>	<b>\$ 180,413,158</b>	<b>\$ 190,726,468</b>	<b>\$ 199,085,202</b>
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -

Summary of Student Population			
	2015-16	2016-17	2017-18
<b>Unduplicated Pupil Population</b>			
Agency Unduplicated Pupil Count	17,800.71	18,035.17	18,035.17
COE Unduplicated Pupil Count	217.38	217.39	217.39
Total Unduplicated pupil Count	18,018.09	18,252.56	18,252.56
Rolling %, Supplemental Grant	89.8300%	89.8300%	89.8300%
Rolling %, Concentration Grant	89.8300%	89.8300%	89.8300%
<b>FUNDED ADA</b>			
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	6,312.14	6,312.14	6,312.14
Grades 4-6	4,728.89	4,728.89	4,728.89
Grades 7-8	2,852.89	2,852.89	2,852.89
Grades 9-12	5,164.19	5,164.19	5,164.19
<b>Total Adjusted Base Grant ADA</b>	<b>19,058.11</b>	<b>19,058.11</b>	<b>19,058.11</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>19058.11</b>	<b>19058.11</b>	<b>19058.11</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	6,312.14	6,312.14	6,312.14
Grades 4-6	4,728.89	4,728.89	4,728.89
Grades 7-8	2,852.89	2,852.89	2,852.89
Grades 9-12	5,164.19	5,164.19	5,164.19
<b>Total Actual ADA</b>	<b>19,058.11</b>	<b>19,058.11</b>	<b>19,058.11</b>
Funded Difference (Funded ADA less Actual ADA)	-	-	-

Minimum Proportionality Percentage (MPP)			
	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding	\$ 36,731,593	\$ 42,831,743	\$ 47,183,739
Current year Minimum Proportionality Percentage (MPP)	26.15%	29.60%	31.73%



Madera Unified (65243) - 2015-16 1st Interim Budget Update																							
LOCAL CONTROL FUNDING FORMULA																							
v16.2b																							
2015-16																							
2016-17																							
2017-18																							
COLA 1.020%																							
COLA 89.83%																							
3 yr average																							
ADA																							
Base																							
Gr Span																							
Supp																							
Concen																							
TARGET																							
Grades TK-3	6,536.67	6,312.14	7,083	737	1,405	1,362	66,825,327	6,312.14	7,196	748	1,427	1,383	67,884,961	6,312.14	7,374	767	1,463	1,418	69,568,413				
Grades 4-6	4,538.14	4,728.89	7,189		1,292	1,252	46,024,112	4,728.89	7,304		1,312	1,272	46,760,344	4,728.89	7,485		1,345	1,304	47,919,109				
Grades 7-8	2,807.15	2,852.89	7,403		1,330	1,289	28,592,392	2,852.89	7,521		1,351	1,310	29,048,140	2,852.89	7,708		1,385	1,342	29,770,385				
Grades 9-12	5,015.81	5,164.19	8,578	223	1,581	1,533	61,530,713	5,164.19	8,715	227	1,607	1,557	62,516,491	5,164.19	8,931	232	1,646	1,596	64,061,576				
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
TOTAL BASE	18,897.77	19,058.11	144,123,245	5,803,661	26,935,869	26,109,771	202,972,546	19,058.11	146,424,474	5,893,752	27,365,492	26,526,218	206,209,936	19,058.11	150,052,919	6,039,503	28,043,565	27,183,495	211,319,482				
Targeted Instructional Improvement Block Grant							423,649						423,649						423,649				
Home-to-School Transportation							2,790,442						2,790,442						2,790,442				
Small School District Bus Replacement Program							-						-						-				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							206,186,637						209,424,027						214,533,573				
ECONOMIC RECOVERY TARGET PAYMENT						3/8	-				1/2	-					5/8	-	-				
CALCULATE LCFF FLOOR																							
12-13 ADA 15-16 ADA																							
Rate ADA																							
Current year Funded ADA times Base per ADA		5,223.90	19,058.11				99,557,661		5,223.90	19,058.11			99,557,661		5,223.90	19,058.11			99,557,661				
Current year Funded ADA times Other RL per ADA							195,295						195,295						195,295				
Necessary Small School Allowance at 12-13 rates		41.73	19,058.11				-		41.73	19,058.11			-		41.73	19,058.11			-				
2012-13 Categoricals							21,124,437						21,124,437						21,124,437				
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA							-						-						-				
Less Fair Share Reduction							-						-						-				
Non-COE certified New Charter: District PY rate * CY ADA							-						-						-				
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 1,655.26	19,058.11						\$ 3,092.42	19,058.11					\$ 3,633.58	19,058.11			69,249,167
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							153,023,520						180,413,074						190,726,560				
CALCULATE LCFF PHASE-IN ENTITLEMENT																							
2015/16																							
2016-17																							
2017-18																							
FLOOR																							
LOCAL CONTROL FUNDING FORMULA TARGET							206,186,637						209,424,027						214,533,573				
LOCAL CONTROL FUNDING FORMULA FLOOR							153,023,520						180,413,074						190,726,560				
Applied Funding Formula: Floor or Target							FLOOR						FLOOR						FLOOR				
LCFF Need (LCFF Target less LCFF Floor, if positive)							53,163,117						29,010,953						23,807,013				
Current Year Gap Funding						51.52%	27,389,638					35.55%	10,313,394				35.11%		8,358,642				
ECONOMIC RECOVERY PAYMENT							-						-						-				
LCFF Entitlement before Minimum State Aid provision							180,413,158						190,726,468						199,085,202				
CALCULATE STATE AID																							
Transition Entitlement							180,413,158						190,726,468						199,085,202				
Local Revenue (including RDA)							(18,417,788)						(18,417,788)						(18,417,788)				
Gross State Aid							161,995,370						172,308,680						180,667,414				
CALCULATE MINIMUM STATE AID																							
12-13 Rate 15-16 ADA N/A																							
2012-13 RL/Charter Gen BG adjusted for ADA		5,265.63	19,058.11				100,352,956		5,265.63	19,058.11			100,352,956		5,265.63	19,058.11			100,352,956				
2012-13 NSS Allowance (deficit)							-						-						-				
Less Current Year Property Taxes/In Lieu							(18,417,788)						(18,417,788)						(18,417,788)				
Subtotal State Aid for Historical RL/Charter General BG							81,935,168						81,935,168						81,935,168				
Categorical funding from 2012-13							21,124,437						21,124,437						21,124,437				
Charter Categorical Block Grant adjusted for ADA							-						-						-				
Minimum State Aid Guarantee							103,059,605						103,059,605						103,059,605				
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																							
Local Control Funding Formula Floor plus Funded Gap							-						-						-				
Minimum State Aid plus Property Taxes including RDA							-						-						-				
Offset							-						-						-				
Minimum State Aid Prior to Offset							-						-						-				
Total Minimum State Aid with Offset							-						-						-				
TOTAL STATE AID							161,995,370						172,308,680						180,667,414				
Additional State Aid (Additional SA)							-						-						-				
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							180,413,158						190,726,468						199,085,202				
CHANGE OVER PRIOR YEAR						18.12%	27,671,907					5.72%	10,313,310				4.38%	8,358,734					
LCFF Entitlement PER ADA							9,466						10,008						10,446				
PER ADA CHANGE OVER PRIOR YEAR						17.85%	1,434					5.73%	542				4.38%	438					
LCFF SOURCES INCLUDING EXCESS TAXES																							
Increase 2015-16																							
State Aid		20.63%	27,703,716				161,995,370		6.37%	10,313,310			172,308,680		4.85%	8,358,734			180,667,414				
Property Taxes net of In-lieu		-0.17%	(31,809)				18,417,788		0.00%	-			18,417,788		0.00%	-			18,417,788				
Charter In-Lieu Taxes		0.00%	-				-		0.00%	-			-		0.00%	-			-				
LCFF pre COE, Choice, Supp		18.12%	27,671,907				180,413,158		5.72%	10,313,310			190,726,468		4.38%	8,358,734			199,085,202				

## Other Funds

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	163,811.00	194,265.00	0.00	194,265.00	0.00	0.0%
3) Other State Revenue		8300-8599	48,956.00	737,132.00	273,850.00	737,132.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,040.00	116,087.00	5,024.02	116,087.00	0.00	0.0%
5) TOTAL, REVENUES			316,807.00	1,047,484.00	278,874.02	1,047,484.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	516,144.00	717,755.00	103,396.77	717,755.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,709.00	347,155.00	47,076.40	347,155.00	0.00	0.0%
3) Employee Benefits		3000-3999	266,523.00	368,681.00	49,052.08	368,681.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,394.00	470,832.00	5,109.69	470,832.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,101.00	136,779.00	33,237.95	136,779.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	255.00	4,489.00	0.00	4,489.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,181,126.00	2,045,691.00	237,872.89	2,045,691.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(864,319.00)	(998,207.00)	41,001.13	(998,207.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	600,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(264,319.00)	(998,207.00)	41,001.13	(998,207.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,036,484.74	1,036,484.74		1,036,484.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,036,484.74	1,036,484.74		1,036,484.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,036,484.74	1,036,484.74		1,036,484.74		
2) Ending Balance, June 30 (E + F1e)			772,165.74	38,277.74		38,277.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	34,375.59	0.59		0.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	735,790.15	36,277.15		36,277.15		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



2015-16 First Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	1,689.00	1,689.00	0.00	1,689.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	162,122.00	192,576.00	0.00	192,576.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>163,811.00</b>	<b>194,265.00</b>	<b>0.00</b>	<b>194,265.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	5,515.00	22,902.00	6,412.00	22,902.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	43,441.00	714,230.00	267,438.00	714,230.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>48,956.00</b>	<b>737,132.00</b>	<b>273,850.00</b>	<b>737,132.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,209.00	1,208.55	1,209.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	18,773.00	22,310.00	3,815.47	22,310.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,267.00	92,568.00	0.00	92,568.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>104,040.00</b>	<b>116,087.00</b>	<b>5,024.02</b>	<b>116,087.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>316,807.00</b>	<b>1,047,484.00</b>	<b>278,874.02</b>	<b>1,047,484.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	356,162.00	464,189.00	76,271.70	464,189.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	4,242.00	4,241.33	4,242.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,982.00	249,324.00	22,883.74	249,324.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>516,144.00</b>	<b>717,755.00</b>	<b>103,396.77</b>	<b>717,755.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	33,898.00	52,073.00	5,636.32	52,073.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	77,976.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,175.00	262,467.00	38,304.50	262,467.00	0.00	0.0%
Other Classified Salaries		2900	16,660.00	32,615.00	3,135.58	32,615.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>263,709.00</b>	<b>347,155.00</b>	<b>47,076.40</b>	<b>347,155.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	51,989.00	83,183.00	8,519.54	83,183.00	0.00	0.0%
PERS		3201-3202	28,101.00	29,057.00	4,107.60	29,057.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,249.00	37,099.00	6,219.78	37,099.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	127,762.00	180,013.00	24,416.50	180,013.00	0.00	0.0%
Unemployment Insurance		3501-3502	385.00	521.00	74.23	521.00	0.00	0.0%
Workers' Compensation		3601-3602	13,614.00	18,671.00	2,716.38	18,671.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,423.00	20,137.00	2,998.05	20,137.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>266,523.00</b>	<b>368,681.00</b>	<b>49,052.08</b>	<b>368,681.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	3,085.00	0.00	3,085.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,394.00	466,761.00	5,109.69	466,761.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	986.00	0.00	986.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,394.00</b>	<b>470,832.00</b>	<b>5,109.69</b>	<b>470,832.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	1,250.00	20.02	1,250.00	0.00	0.0%
Dues and Memberships		5300	1,606.00	1,606.00	1,160.00	1,606.00	0.00	0.0%
Insurance		5400-5450	2,512.00	2,542.00	2,541.83	2,542.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	27,000.00	6,520.01	27,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	5,200.00	1,554.00	5,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,545.00	6,545.00	3,906.30	6,545.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	70,838.00	90,486.00	17,535.79	90,486.00	0.00	0.0%
Communications		5900	2,150.00	2,150.00	0.00	2,150.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>115,101.00</b>	<b>136,779.00</b>	<b>33,237.95</b>	<b>136,779.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	255.00	4,489.00	0.00	4,489.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>255.00</b>	<b>4,489.00</b>	<b>0.00</b>	<b>4,489.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,181,126.00</b>	<b>2,045,691.00</b>	<b>237,872.89</b>	<b>2,045,691.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	600,000.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			600,000.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>								
			600,000.00	0.00	0.00	0.00		

Resource	Description	2015/16
		Projected Year Totals
9010	Other Restricted Local	0.59
Total, Restricted Balance		0.59

2015-16 First Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

20 65243 0000000  
Form 121

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,945,982.00	2,005,982.00	869,529.00	2,005,982.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,437.00	90,700.00	322.20	90,700.00	0.00	0.0%
5) TOTAL, REVENUES			2,031,419.00	2,096,682.00	869,851.20	2,096,682.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	671,932.00	729,376.00	188,727.52	729,376.00	0.00	0.0%
2) Classified Salaries		2000-2999	428,155.00	475,803.00	146,247.66	475,803.00	0.00	0.0%
3) Employee Benefits		3000-3999	449,630.00	465,474.00	142,297.90	465,474.00	0.00	0.0%
4) Books and Supplies		4000-4999	322,512.00	461,219.00	31,842.44	461,219.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,049.00	63,703.00	19,554.83	63,703.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	92,406.00	95,224.00	0.00	95,224.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,031,419.00	2,324,534.00	528,670.35	2,324,534.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(227,852.00)	341,180.85	(227,852.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(227,852.00)	341,180.85	(227,852.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	227,852.08	227,852.08		227,852.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,852.08	227,852.08		227,852.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,852.08	227,852.08		227,852.08		
2) Ending Balance, June 30 (E + F1e)			227,852.08	0.08		0.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	227,852.08	0.08		0.08		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



2015-16 First Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,945,982.00	1,945,982.00	809,529.00	1,945,982.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	60,000.00	60,000.00	60,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,945,982.00	2,005,982.00	869,529.00	2,005,982.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	322.00	322.20	322.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,437.00	90,378.00	0.00	90,378.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			85,437.00	90,700.00	322.20	90,700.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,031,419.00	2,096,682.00	869,851.20	2,096,682.00		

2015-16 First Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	555,616.00	611,813.00	151,235.73	611,813.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	24,180.00	25,319.00	6,743.91	25,319.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	92,136.00	92,244.00	30,747.88	92,244.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>671,932.00</b>	<b>729,376.00</b>	<b>188,727.52</b>	<b>729,376.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	345,123.00	373,068.00	108,391.87	373,068.00	0.00	0.0%
Classified Support Salaries		2200	18,817.00	14,587.00	4,802.71	14,587.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,811.00	35,468.00	14,223.22	35,468.00	0.00	0.0%
Other Classified Salaries		2900	32,404.00	52,680.00	18,829.86	52,680.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>428,155.00</b>	<b>475,803.00</b>	<b>146,247.66</b>	<b>475,803.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	55,423.00	53,961.00	14,643.67	53,961.00	0.00	0.0%
PERS		3201-3202	37,733.00	39,708.00	14,776.70	39,708.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	50,688.00	52,638.00	16,868.08	52,638.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	264,743.00	277,760.00	83,114.55	277,760.00	0.00	0.0%
Unemployment Insurance		3501-3502	540.00	549.00	163.96	549.00	0.00	0.0%
Workers' Compensation		3601-3602	18,987.00	20,026.00	5,997.80	20,026.00	0.00	0.0%
OPEB, Allocated		3701-3702	21,516.00	20,832.00	6,733.14	20,832.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>449,630.00</b>	<b>465,474.00</b>	<b>142,297.90</b>	<b>465,474.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	20,000.00	557.79	20,000.00	0.00	0.0%
Materials and Supplies		4300	312,512.00	427,289.00	27,520.21	427,289.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,930.00	3,764.44	3,930.00	0.00	0.0%
Food		4700	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>322,512.00</b>	<b>461,219.00</b>	<b>31,842.44</b>	<b>461,219.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,599.00	7,849.00	2,240.00	7,849.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,200.00	9,032.00	3,182.20	9,032.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,250.00	45,822.00	14,132.63	45,822.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,049.00</b>	<b>63,703.00</b>	<b>19,554.83</b>	<b>63,703.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>33,735.00</b>	<b>33,735.00</b>	<b>0.00</b>	<b>33,735.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	92,406.00	95,224.00	0.00	95,224.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>92,406.00</b>	<b>95,224.00</b>	<b>0.00</b>	<b>95,224.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,031,419.00</b>	<b>2,324,534.00</b>	<b>528,670.35</b>	<b>2,324,534.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2015/16</b>
		<b>Projected Year Totals</b>
6130	Child Development: Center-Based Reserve Account	0.08
Total, Restricted Balance		<u>0.08</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,477,126.00	9,520,896.00	1,837,423.41	9,520,896.00	0.00	0.0%
3) Other State Revenue		8300-8599	750,441.00	750,441.00	137,590.82	750,441.00	0.00	0.0%
4) Other Local Revenue		8600-8799	833,667.00	833,667.00	54,941.56	833,667.00	0.00	0.0%
5) TOTAL, REVENUES			11,061,234.00	11,105,004.00	2,029,955.79	11,105,004.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,989,480.00	2,858,572.00	814,425.90	2,858,572.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,748,325.00	1,674,450.00	481,888.91	1,674,450.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,973,948.00	5,643,166.00	1,295,042.54	5,643,166.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	470,162.00	472,660.00	100,852.41	472,660.00	0.00	0.0%
6) Capital Outlay		6000-6999	150,000.00	551,660.00	305,547.84	551,660.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	544,559.00	517,253.00	0.00	517,253.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,876,474.00	11,717,761.00	2,997,757.60	11,717,761.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(815,240.00)	(612,757.00)	(967,801.81)	(612,757.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(815,240.00)	(612,757.00)	(967,801.81)	(612,757.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,309,338.12	4,309,338.12		4,309,338.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,309,338.12	4,309,338.12		4,309,338.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,309,338.12	4,309,338.12		4,309,338.12		
2) Ending Balance, June 30 (E + F1e)			3,494,098.12	3,696,581.12		3,696,581.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,140.00	3,140.00		3,140.00		
Stores		9712	219,480.00	219,480.00		219,480.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,271,478.12	3,473,961.12		3,473,961.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	9,477,126.00	9,520,896.00	1,837,423.41	9,520,896.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,477,126.00</b>	<b>9,520,896.00</b>	<b>1,837,423.41</b>	<b>9,520,896.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	750,441.00	750,441.00	137,590.82	750,441.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>750,441.00</b>	<b>750,441.00</b>	<b>137,590.82</b>	<b>750,441.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	709,471.00	709,471.00	35,285.91	709,471.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,293.65	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	124,196.00	124,196.00	15,362.00	124,196.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>833,667.00</b>	<b>833,667.00</b>	<b>54,941.56</b>	<b>833,667.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>11,061,234.00</b>	<b>11,105,004.00</b>	<b>2,029,955.79</b>	<b>11,105,004.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	2,293,824.00	2,201,430.00	612,378.50	2,201,430.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	246,168.00	214,012.00	80,518.80	214,012.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	449,488.00	443,130.00	121,528.60	443,130.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,989,480.00	2,858,572.00	814,425.90	2,858,572.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	278,121.00	267,653.00	83,542.81	267,653.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	228,046.00	218,030.00	60,301.81	218,030.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,119,799.00	1,071,189.00	303,617.43	1,071,189.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,490.00	1,426.00	394.22	1,426.00	0.00	0.0%
Workers' Compensation		3601-3602	52,818.00	52,128.00	14,428.15	52,128.00	0.00	0.0%
OPEB, Allocated		3701-3702	58,851.00	54,153.00	16,386.61	54,153.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,200.00	9,871.00	3,217.88	9,871.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,748,325.00	1,674,450.00	481,888.91	1,674,450.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	381,086.00	408,194.00	108,735.13	408,194.00	0.00	0.0%
Noncapitalized Equipment		4400	150,000.00	134,340.00	638.81	134,340.00	0.00	0.0%
Food		4700	5,442,862.00	5,100,632.00	1,185,668.60	5,100,632.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,973,948.00	5,643,166.00	1,295,042.54	5,643,166.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,817.00	34,817.00	1,203.79	34,817.00	0.00	0.0%
Dues and Memberships		5300	0.00	2,800.00	2,433.48	2,800.00	0.00	0.0%
Insurance		5400-5450	10,800.00	10,998.00	10,997.29	10,998.00	0.00	0.0%
Operations and Housekeeping Services		5500	101,841.00	101,841.00	21,978.26	101,841.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,734.00	117,734.00	22,551.00	117,734.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,881.00	100,881.00	17,061.46	100,881.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	91,500.00	91,000.00	15,574.32	91,000.00	0.00	0.0%
Communications		5900	12,589.00	12,589.00	9,052.81	12,589.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>470,162.00</b>	<b>472,660.00</b>	<b>100,852.41</b>	<b>472,660.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	501,660.00	305,547.84	501,660.00	0.00	0.0%
Equipment Replacement		6500	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>150,000.00</b>	<b>551,660.00</b>	<b>305,547.84</b>	<b>551,660.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	544,559.00	517,253.00	0.00	517,253.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>544,559.00</b>	<b>517,253.00</b>	<b>0.00</b>	<b>517,253.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,876,474.00</b>	<b>11,717,761.00</b>	<b>2,997,757.60</b>	<b>11,717,761.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		



<b>Resource</b>	<b>Description</b>	<b>2015/16</b>
		<b>Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,473,961.12
Total, Restricted Balance		<u>3,473,961.12</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	750,000.00	750,000.00	750,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000.00	165.18	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	751,000.00	750,165.18	751,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	468,207.00	421,885.21	468,207.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	793,024.00	696,447.85	793,024.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,261,231.00	1,118,333.06	1,261,231.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(510,231.00)	(368,167.88)	(510,231.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	510,231.00	510,231.00	510,231.00		

2015-16 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	142,063.12	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	750,000.00	750,000.00	750,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	750,000.00	750,000.00	750,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	165.18	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1,000.00	165.18	1,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	751,000.00	750,165.18	751,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	468,207.00	421,885.21	468,207.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	468,207.00	421,885.21	468,207.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	98,316.00	98,316.00	98,316.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	694,708.00	598,131.85	694,708.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	793,024.00	696,447.85	793,024.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	1,261,231.00	1,118,333.06	1,261,231.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	510,231.00	510,231.00	510,231.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	510,231.00	510,231.00	510,231.00		

		2015/16
Resource	Description	Projected Year Totals



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,250.00	69,000.00	19,374.86	69,000.00	0.00	0.0%
5) TOTAL, REVENUES			64,250.00	69,000.00	19,374.86	69,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			64,250.00	69,000.00	19,374.86	69,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	14,076,784.00	452,179.25	14,076,784.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	4,438,556.00	0.00	4,438,556.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(9,638,228.00)	(452,179.25)	(9,638,228.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			64,250.00	(9,569,228.00)	(432,804.39)	(9,569,228.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,654,066.37	12,654,066.37		12,654,066.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,654,066.37	12,654,066.37		12,654,066.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,654,066.37	12,654,066.37		12,654,066.37		
2) Ending Balance, June 30 (E + F1e)			12,718,316.37	3,084,838.37		3,084,838.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	12,718,316.37	3,084,838.37		3,084,838.37		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	64,250.00	69,000.00	19,374.86	69,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			64,250.00	69,000.00	19,374.86	69,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			64,250.00	69,000.00	19,374.86	69,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

2015-16 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	14,076,784.00	452,179.25	14,076,784.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	14,076,784.00	452,179.25	14,076,784.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	4,438,556.00	0.00	4,438,556.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	4,438,556.00	0.00	4,438,556.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			0.00	(9,638,228.00)	(452,179.25)	(9,638,228.00)		

Resource	Description	2015/16
		Projected Year Totals
9010	Other Restricted Local	3,084,838.37
Total, Restricted Balance		3,084,838.37



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,822,277.00	2,072,277.00	320,770.33	2,072,277.00	0.00	0.0%
5) TOTAL, REVENUES			2,822,277.00	2,072,277.00	320,770.33	2,072,277.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	7,550.00	7,500.00	7,550.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	7,550.00	7,500.00	7,550.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,822,277.00	2,064,727.00	313,270.33	2,064,727.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,203,140.00	1,219,540.00	382,063.00	1,219,540.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,203,140.00)	(1,219,540.00)	(382,063.00)	(1,219,540.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,619,137.00	845,187.00	(68,792.67)	845,187.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,840,051.40	5,840,051.40		5,840,051.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,840,051.40	5,840,051.40		5,840,051.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,840,051.40	5,840,051.40		5,840,051.40		
2) Ending Balance, June 30 (E + F1e)			7,459,188.40	6,685,238.40		6,685,238.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,269,703.34	6,495,753.34		6,495,753.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	189,485.06	189,485.06		189,485.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2015-16 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	801,077.00	801,077.00	43,262.86	801,077.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,200.00	21,200.00	7,985.31	21,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,000,000.00	1,250,000.00	269,522.16	1,250,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,822,277.00</b>	<b>2,072,277.00</b>	<b>320,770.33</b>	<b>2,072,277.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,822,277.00</b>	<b>2,072,277.00</b>	<b>320,770.33</b>	<b>2,072,277.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	7,550.00	7,500.00	7,550.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	7,550.00	7,500.00	7,550.00	0.00	0.0%

2015-16 First Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	7,550.00	7,500.00	7,550.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	16,400.00	0.00	16,400.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,203,140.00	1,203,140.00	382,063.00	1,203,140.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,203,140.00	1,219,540.00	382,063.00	1,219,540.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			(1,203,140.00)	(1,219,540.00)	(382,063.00)	(1,219,540.00)		

Resource	Description	2015/16
		Projected Year Totals
9010	Other Restricted Local	6,495,753.34
Total, Restricted Balance		6,495,753.34



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	5,211.28	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	5,211.28	20,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	66,731.00	4,803.00	66,731.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	16,790,199.00	447,376.25	16,790,199.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	16,856,930.00	452,179.25	16,856,930.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	(16,836,930.00)	(446,967.97)	(16,836,930.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	14,093,184.00	452,179.25	14,093,184.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	14,093,184.00	452,179.25	14,093,184.00		

2015-16 First Interim  
 County School Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	(2,743,746.00)	5,211.28	(2,743,746.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,844,578.02	3,844,578.02		3,844,578.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,844,578.02	3,844,578.02		3,844,578.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,844,578.02	3,844,578.02		3,844,578.02		
2) Ending Balance, June 30 (E + F1e)			3,864,578.02	1,100,832.02		1,100,832.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,759,746.51	0.51		0.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,104,831.51	1,100,831.51		1,100,831.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	5,211.28	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	20,000.00	5,211.28	20,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			20,000.00	20,000.00	5,211.28	20,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,121.00	504.00	2,121.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	64,610.00	4,299.00	64,610.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	66,731.00	4,803.00	66,731.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	1,340,156.00	32,182.50	1,340,156.00	0.00	0.0%
Land Improvements		6170	0.00	72,458.00	61,100.00	72,458.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,316,051.00	354,093.75	15,316,051.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	61,534.00	0.00	61,534.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	16,790,199.00	447,376.25	16,790,199.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	16,856,930.00	452,179.25	16,856,930.00		

2015-16 First Interim  
 County School Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

20 65243 0000000  
 Form 35I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	14,093,184.00	452,179.25	14,093,184.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	14,093,184.00	452,179.25	14,093,184.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	14,093,184.00	452,179.25	14,093,184.00		

Resource	Description	2015/16 Projected Year Totals
7710	State School Facilities Projects	0.51
9010	Other Restricted Local	0.00
Total, Restricted Balance		0.51



2015-16 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	30,000.00	18,864.09	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			11,500.00	30,000.00	18,864.09	30,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	65,024.00	16,721.16	65,024.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,728,251.00	4,446,592.00	597,163.38	4,446,592.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,728,251.00	4,511,616.00	613,884.54	4,511,616.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,716,751.00)	(4,481,616.00)	(595,020.45)	(4,481,616.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,458,186.00	10,197,955.00	0.00	10,197,955.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,458,186.00	10,197,955.00	0.00	10,197,955.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,741,435.00	5,716,339.00	(595,020.45)	5,716,339.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,793,373.02	13,793,373.02		13,793,373.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,793,373.02	13,793,373.02		13,793,373.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,793,373.02	13,793,373.02		13,793,373.02		
2) Ending Balance, June 30 (E + F1e)			23,534,808.02	19,509,712.02		19,509,712.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	23,534,808.02	19,509,712.02		19,509,712.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	11,500.00	30,000.00	18,864.09	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,500.00	30,000.00	18,864.09	30,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			11,500.00	30,000.00	18,864.09	30,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	65,024.00	16,721.16	65,024.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	65,024.00	16,721.16	65,024.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	34,661.00	15,684.45	34,661.00	0.00	0.0%
Land Improvements		6170	0.00	413,247.00	317,413.08	413,247.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,728,251.00	3,953,684.00	264,065.85	3,953,684.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	45,000.00	0.00	45,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,728,251.00	4,446,592.00	597,163.38	4,446,592.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,728,251.00	4,511,616.00	613,884.54	4,511,616.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	11,458,186.00	10,197,955.00	0.00	10,197,955.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			11,458,186.00	10,197,955.00	0.00	10,197,955.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			11,458,186.00	10,197,955.00	0.00	10,197,955.00		



Resource	Description	2015/16 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	853.44	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	853.44	2,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,183,140.00	1,183,140.00	887,181.25	1,183,140.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,183,140.00	1,183,140.00	887,181.25	1,183,140.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,180,640.00)	(1,180,640.00)	(886,327.81)	(1,180,640.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,183,140.00	1,183,140.00	382,063.00	1,183,140.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,183,140.00	1,183,140.00	382,063.00	1,183,140.00		



2015-16 First Interim  
 Debt Service Fund  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	(504,264.81)	2,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	763,298.81	763,298.81		763,298.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			763,298.81	763,298.81		763,298.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			763,298.81	763,298.81		763,298.81		
2) Ending Balance, June 30 (E + F1e)			765,798.81	765,798.81		765,798.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	740,298.07	740,298.07		740,298.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	25,500.74	25,500.74		25,500.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2015-16 First Interim  
Debt Service Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	2,500.00	2,500.00	853.44	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,500.00	2,500.00	853.44	2,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,500.00	2,500.00	853.44	2,500.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	603,140.00	603,140.00	307,181.25	603,140.00	0.00	0.0%
Other Debt Service - Principal		7439	580,000.00	580,000.00	580,000.00	580,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,183,140.00	1,183,140.00	887,181.25	1,183,140.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,183,140.00	1,183,140.00	887,181.25	1,183,140.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,183,140.00	1,183,140.00	382,063.00	1,183,140.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,183,140.00	1,183,140.00	382,063.00	1,183,140.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,183,140.00	1,183,140.00	382,063.00	1,183,140.00		

Resource	Description	2015/16
		Projected Year Totals
9010	Other Restricted Local	740,298.07
Total, Restricted Balance		740,298.07

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415.00	1,415.00	81.36	1,415.00	0.00	0.0%
5) TOTAL, REVENUES			415.00	1,415.00	81.36	1,415.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	17,795.00	3,000.00	17,795.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	17,795.00	3,000.00	17,795.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			415.00	(16,380.00)	(2,918.64)	(16,380.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			415.00	(16,380.00)	(2,918.64)	(16,380.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	57,793.19	57,793.19		57,793.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,793.19	57,793.19		57,793.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,793.19	57,793.19		57,793.19		
2) Ending Net Position, June 30 (E + F1e)			58,208.19	41,413.19		41,413.19		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	55,845.09	39,050.09		39,050.09		
c) Unrestricted Net Position		9790	2,363.10	2,363.10		2,363.10		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	415.00	1,415.00	81.36	1,415.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415.00	1,415.00	81.36	1,415.00	0.00	0.0%
TOTAL, REVENUES			415.00	1,415.00	81.36	1,415.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	17,795.00	3,000.00	17,795.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	17,795.00	3,000.00	17,795.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	17,795.00	3,000.00	17,795.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2015/16
		Projected Year Totals
9010	Other Restricted Local	39,050.09
Total, Restricted Net Position		39,050.09

Average Daily Attendance

Cash Flow

Indirect

No Child Left Behind

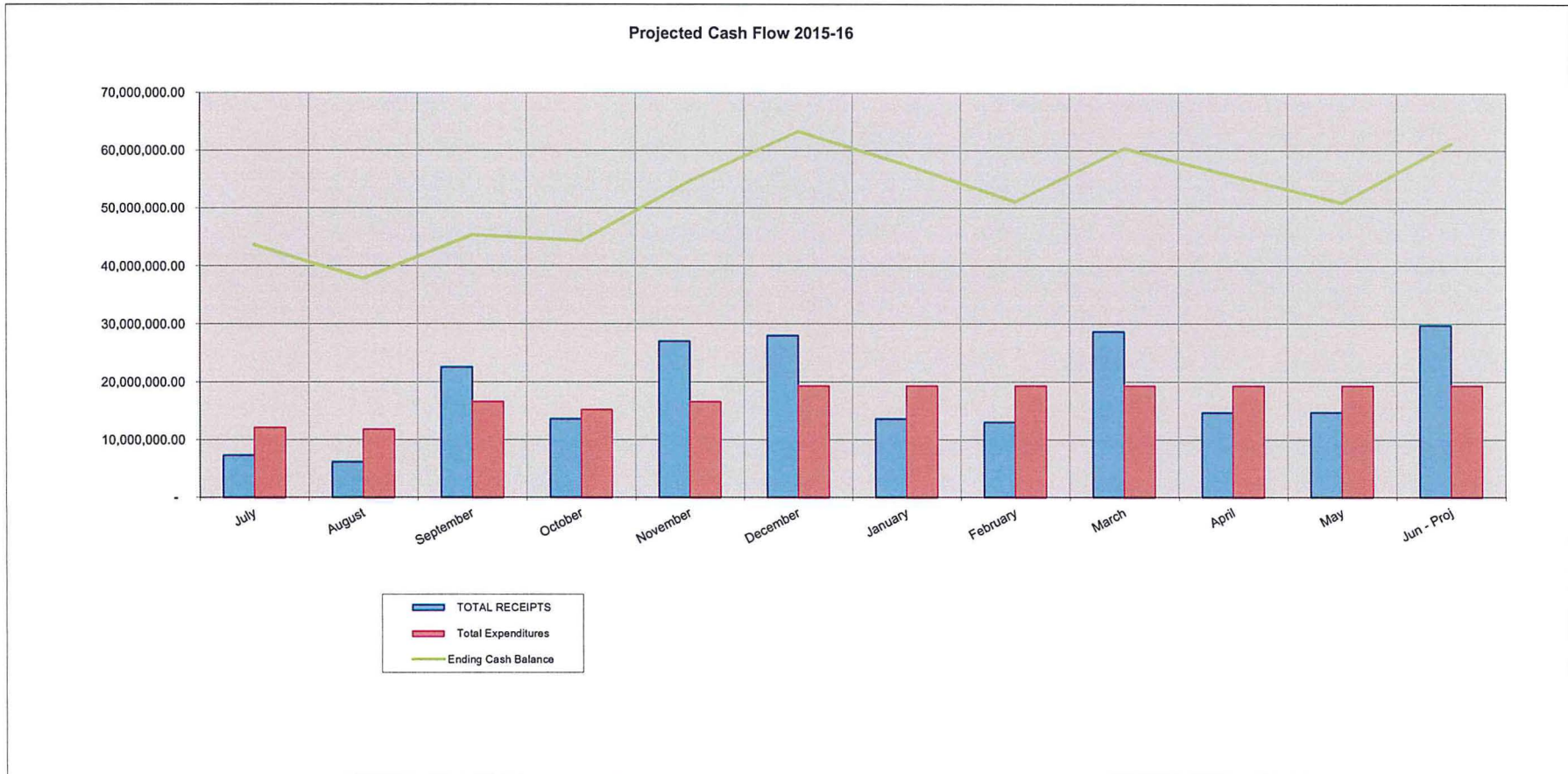


Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,072.33	18,835.92	18,835.92	18,835.92	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,072.33	18,835.92	18,835.92	18,835.92	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	12.32	12.32	12.32	12.32	0.00	0%
b. Special Education-Special Day Class	197.96	197.96	197.96	197.96	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	11.91	11.91	11.91	11.91	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	222.19	222.19	222.19	222.19	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,294.52	19,058.11	19,058.11	19,058.11	0.00	0%
<b>7. Adults in Correctional Facilities</b>	14.53	14.53	14.53	14.53	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



2015-16 Cash Flow Statement  
Actuals through 10/31/2015



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			50,492,760.39	43,573,130.40	37,790,145.78	45,297,908.12	44,303,615.76	54,668,973.07	63,239,086.56	57,426,834.80
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,795,866.00	6,795,866.00	18,522,104.00	12,363,982.00	12,314,583.00	18,606,250.50	12,314,583.00	12,314,583.00
Property Taxes	8020-8079				168,528.56		4,853,252.75	4,853,252.75		
Miscellaneous Funds	8080-8099			(793,473.39)	(86,946.77)	(49,267.18)	(101,942.00)	(101,942.00)	(101,942.00)	(101,942.00)
Federal Revenue	8100-8299		183,853.32	64,603.43	2,141,579.96	239,408.24		2,396,291.00	943,598.00	0.00
Other State Revenue	8300-8599		52,984.86	34,285.00	1,234,905.75	362,861.17	9,516,025.00	1,784,752.00	0.00	376,828.00
Other Local Revenue	8600-8799		227,706.78	199,738.20	425,681.42	514,114.02	449,781.00	449,781.00	449,781.00	449,781.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979						3,713.00	3,713.00	3,713.00	3,713.00
TOTAL RECEIPTS			7,260,410.96	6,301,019.24	22,405,852.92	13,431,098.25	27,035,412.75	27,992,098.25	13,609,733.00	13,042,963.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,069,324.28	7,215,410.18	7,485,146.52	7,578,769.56	7,902,213.00	7,902,213.00	7,902,213.00	7,902,213.00
Classified Salaries	2000-2999		1,051,480.96	2,048,005.69	2,170,941.26	2,162,231.59	2,276,328.00	2,276,328.00	2,276,328.00	2,276,328.00
Employee Benefits	3000-3999		548,991.09	4,248,168.18	4,148,565.04	4,211,583.09	4,101,605.00	4,101,605.00	4,101,605.00	4,101,605.00
Books and Supplies	4000-4999		146,702.51	608,730.38	1,243,497.03	939,187.06	1,685,243.00	1,685,243.00	1,685,243.00	1,685,243.00
Services	5000-5999		1,199,432.59	840,737.18	1,786,984.52	1,128,728.08	1,805,166.00	1,805,166.00	1,805,166.00	1,805,166.00
Capital Outlay	6000-6599		9,008.00	45,647.13	135,441.97	78,713.12	385,634.00	385,634.00	385,634.00	385,634.00
Other Outgo	7000-7499		184,386.14	81,952.00	249,947.14	281,402.33	269,581.00	269,581.00	269,581.00	269,581.00
Interfund Transfers Out	7600-7629		300,000.00	210,231.00			1,274,744.00	1,274,744.00	1,274,744.00	1,274,744.00
All Other Financing Uses	7630-7699		2,915.00				261.00	261.00	261.00	261.00
TOTAL DISBURSEMENTS			4,512,240.57	15,298,881.74	17,220,523.48	16,380,614.83	19,700,775.00	19,700,775.00	19,700,775.00	19,700,775.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	0.00	0.00	0.00	0.00	0.00			
Accounts Receivable	9200-9299	5,250,488.83	1,251,238.95	72,522.76	1,702,354.21	747,870.13	0.00			
Due From Other Funds	9310	227,001.69	27,001.69	(150,000.00)	200,000.00	150,000.00	0.00			
Stores	9320	401,261.72	28,648.27	5,250.77	(57,592.20)	40,066.27	0.00			
Prepaid Expenditures	9330	11,223.00	11,223.00				0.00			
Other Current Assets	9340	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL			5,914,975.24	1,318,111.91	(72,226.47)	1,844,762.01	937,936.40	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	13,936,037.97	9,550,649.98	(3,287,104.35)	(477,670.89)	(1,017,287.82)	(3,030,719.56)	(278,790.24)	(278,790.24)	(278,790.24)
Due To Other Funds	9610	1,401,529.43	1,401,529.43	0.00	0.00	0.00	0.00			
Current Loans	9640			0.00	0.00	0.00	0.00			
Unearned Revenues	9650	33,732.88	33,732.88	0.00	0.00	0.00	0.00			
Deferred Inflows of Resources	9690			0.00	0.00	0.00	0.00			
SUBTOTAL			15,371,300.28	10,985,912.29	(3,287,104.35)	(477,670.89)	(3,030,719.56)	(278,790.24)	(278,790.24)	(278,790.24)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			(9,456,325.04)	(9,667,800.38)	3,214,877.88	2,322,432.90	1,955,224.22	278,790.24	278,790.24	278,790.24
E. NET INCREASE/DECREASE (B - C + D)			(6,919,629.99)	(5,782,984.62)	7,507,762.34	(994,292.36)	10,365,357.31	8,570,113.49	(5,812,251.76)	(6,379,021.76)
F. ENDING CASH (A + E)			43,573,130.40	37,790,145.78	45,297,908.12	44,303,615.76	54,668,973.07	63,239,086.56	57,426,834.80	51,047,813.04
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		51,047,813.04	60,312,852.99	55,587,533.73	50,912,886.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	18,806,250.50	12,314,583.00	12,314,583.00	18,102,917.10	629,218.90		161,995,370.00	161,995,370.00
Property Taxes	8020-8079	4,853,252.75			4,659,122.64	25,601.55		19,413,011.00	19,413,011.00
Miscellaneous Funds	8080-8099	(101,942.00)	(101,942.00)	(101,942.00)	(101,941.66)			(1,745,223.00)	(1,745,223.00)
Federal Revenue	8100-8299	2,629,021.00	1,653,696.00	2,081,203.00	4,277,823.05			16,611,077.00	16,611,077.00
Other State Revenue	8300-8599	2,246,948.46	376,828.00	0.00	1,949,915.76			17,936,334.00	17,936,334.00
Other Local Revenue	8600-8799	449,781.00	449,781.00	449,781.00	819,403.58			5,335,111.00	5,335,111.00
Interfund Transfers In	8910-8929				20,000.00			20,000.00	20,000.00
All Other Financing Sources	8930-8979	3,713.00	3,713.00	3,713.00	3,710.00			29,701.00	29,701.00
TOTAL RECEIPTS		28,687,024.71	14,696,659.00	14,747,338.00	29,730,950.47	654,820.45	0.00	219,595,381.00	219,595,381.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,902,213.00	7,902,213.00	7,902,213.00	7,902,211.10		(17.64)	86,566,335.00	86,566,335.00
Classified Salaries	2000-2999	2,276,328.00	2,276,328.00	2,276,328.00	2,276,324.48		(7.98)	25,643,272.00	25,643,272.00
Employee Benefits	3000-3999	4,101,605.00	4,101,605.00	4,101,605.00	4,101,602.25		(1.65)	45,970,143.00	45,970,143.00
Books and Supplies	4000-4999	1,685,243.00	1,685,240.00	1,685,243.00	1,685,230.46		(11.44)	16,420,034.00	16,420,034.00
Services	5000-5999	1,805,166.00	1,805,162.50	1,805,166.00	1,805,156.73		(11.60)	19,397,186.00	19,397,186.00
Capital Outlay	6000-6599	385,634.00	385,634.00	385,634.00	385,625.45		(12.67)	3,353,861.00	3,353,861.00
Other Outgo	7000-7499	269,581.00	269,581.00	269,581.00	269,579.00		(9.61)	2,954,324.00	2,954,324.00
Interfund Transfers Out	7600-7629	1,274,744.00	1,274,744.00	1,274,744.00	1,274,744.00		3.00	10,708,186.00	10,708,186.00
All Other Financing Uses	7630-7699	261.00	261.00	261.00	261.00		(3.00)	5,000.00	5,000.00
TOTAL DISBURSEMENTS		19,700,775.00	19,700,768.50	19,700,775.00	19,700,734.47	0.00	(72.59)	211,018,341.00	211,018,341.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					25,000.00		25,000.00	
Accounts Receivable	9200-9299					1,476,502.78		5,250,488.83	
Due From Other Funds	9310							227,001.69	
Stores	9320					384,888.61		401,261.72	
Prepaid Expenditures	9330					0.00		11,223.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,886,391.39	0.00	5,914,975.24	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(278,790.24)	(278,790.24)	(278,790.24)	(278,790.09)	14,149,702.13		13,936,037.96	
Due To Other Funds	9610							1,401,529.43	
Current Loans	9640							0.00	
Unearned Revenues	9650							33,732.88	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(278,790.24)	(278,790.24)	(278,790.24)	(278,790.09)	14,149,702.13	0.00	15,371,300.27	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		278,790.24	278,790.24	278,790.24	278,790.09	(12,263,310.74)	0.00	(9,456,325.03)	
E. NET INCREASE/DECREASE (B - C + D)		9,265,039.95	(4,725,319.26)	(4,674,646.76)	10,309,006.09	(11,608,490.29)	72.59	(879,285.03)	8,577,040.00
F. ENDING CASH (A + E)		60,312,852.99	55,587,533.73	50,912,886.97	61,221,893.06				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								49,613,475.36	



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 6,546,595.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**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) 149,497,367.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.38%

**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)	7,376,770.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,825,499.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	53,675.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	786,412.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	9,134.45
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)	11,051,490.81
9. Carry-Forward Adjustment (Part IV, Line F)	1,626,757.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,678,247.84

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	112,968,073.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,793,251.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,518,075.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,973,870.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	33,086.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,981,062.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,122.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	17,168,207.64
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)	199,414.55
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)	2,041,202.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,195,575.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,648,848.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	192,523,786.19

**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)

5.74%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B18)

6.59%



**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>11,051,490.81</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(48,825.39)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.87%) times Part III, Line B18); zero if negative	<u>1,626,757.03</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.76%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,626,757.03</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,626,757.03</u>



Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	211,018,341.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,581,978.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	33,086.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,314,096.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	800,777.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	10,708,186.00
6. All Other Financing Uses	All	9100	7699	5,000.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	275,842.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,136,987.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	612,757.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				179,912,133.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		19,058.11
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,440.19
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	154,718,370.70	8,169.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	154,718,370.70	8,169.36
B. Required effort (Line A.2 times 90%)	139,246,533.63	7,352.42
C. Current year expenditures (Line I.E and Line II.B)	179,912,133.00	9,440.19
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - 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

## Multi-Year Projection



## 2015-16 First Interim Multi-Year Assumptions

<b>Assumptions:</b>	<b>2014-15 June 30, 2015</b>	<b>2015-16 First Interim</b>	<b>2016-17 Projected</b>	<b>2017-18 Projected</b>
CBEDS Enrollment	19,775	19,816	19,816	19,816
ADA Projection	18,829	18,835	18,835	18,835
% CBEDS / ADA	95.22%	95.05%	95.05%	95.05%
ADA Increase over Prior Year	154	6	0	0
<b>Unduplicated Enrollment</b>	<b>89.83%</b>	<b>89.83%</b>	<b>89.83%</b>	<b>89.83%</b>
COLA	0.85%	1.02%	1.60%	2.48%
LCFF Target Per ADA	\$10,714.80	\$10,818.94	\$10,988.81	\$11,256.92
Prior Year Funding Floor Per ADA	\$6,871.64	\$8,030.40	\$9,467.06	\$10,008.04
LCFF Gap (Target-Prior Year) Per ADA	\$3,843.17	\$2,788.54	\$1,521.75	\$1,248.88
<b>LCFF Gap Funding %</b>	<b>30.160%</b>	<b>51.520%</b>	<b>35.550%</b>	<b>35.110%</b>
LCFF Gap Funding (Gap * % Gap Funding)	\$1,159.10	\$1,436.66	\$540.98	\$438.48
Average Funding Per ADA	\$8,030.74	\$9,467.06	\$10,008.04	\$10,446.52
New Classroom Teachers Due to Growth	27.2	10	10	10
Staffing Ratio	K-<25:1, 1-3, <25:1, 4-12 35:1	K-<25:1, 1-3, <25:1, 4-12 34:1	K-<25:1, 1-3, <25:1, 4-12 34:1	K-<25:1, 1-3, <25:1, 4-12 34:1
STRS Employer Contribution	8.88%	10.73%	12.58%	14.43%
PERS Employer Contribution	11.77%	11.85%	13.05%	16.60%
Health & Welfare District Contribution Increase	3.00%	3.00%	3.00%	3.00%
Worker's Comp Rate	1.756%	1.829%	1.829%	1.829%
Indirect Rate	4.49%	4.87%	5.38%	5.38%
MUTA Salary Increase	4.00%	4.00%	0.00%	0.00%
CSEA, Confidential Salary Increase	4.00%	4.00%	0.00%	0.00%
CMBA Salary Increase	4.00%	4.00%	0.00%	0.00%
Non Represented (Cert. & Class. Mgmt, Supv.)	4.00%	4.00%	0.00%	0.00%
Transfer to Fund 40 - Capital Projects	\$1,363,315	\$894,795	\$685,315	\$685,315
Transfer to Fund 41 - Building Fund	\$9,769,835	\$9,303,160	\$5,543,973	\$5,543,973
Transfer Out to Fund 14 - Deferred Maintenance	\$1,260,231	\$1,260,231	\$2,500,000	\$2,500,000
Transfer Out to Fund 11 - Adult Education	\$600,000	\$0	\$0	\$0

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	179,663,158.00	6.16%	190,726,468.00	4.38%	199,085,202.00
2. Federal Revenues	8100-8299	16,611,077.00	-24.32%	12,570,511.00	0.00%	12,570,511.00
3. Other State Revenues	8300-8599	17,936,334.00	-66.55%	5,999,334.00	0.00%	5,999,334.00
4. Other Local Revenues	8600-8799	5,335,111.00	-4.95%	5,071,258.92	1.93%	5,168,933.26
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	29,701.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.22	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		219,595,381.00	-2.37%	214,387,572.14	3.94%	222,843,980.26
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				86,566,335.00		88,420,820.31
b. Step & Column Adjustment				1,298,495.31		1,326,312.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				555,990.00		555,990.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,566,335.00	2.14%	88,420,820.31	2.13%	90,303,122.61
2. Classified Salaries						
a. Base Salaries				25,643,272.00		26,027,920.87
b. Step & Column Adjustment				384,648.87		390,418.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,643,272.00	1.50%	26,027,920.87	1.50%	26,418,339.62
3. Employee Benefits	3000-3999	45,970,143.00	6.45%	48,936,196.21	7.58%	52,645,741.62
4. Books and Supplies	4000-4999	16,420,034.00	9.33%	17,951,785.75	23.42%	22,156,108.43
5. Services and Other Operating Expenditures	5000-5999	19,397,186.00	-17.77%	15,949,475.00	0.81%	16,078,166.49
6. Capital Outlay	6000-6999	3,353,861.00	0.00%	3,353,861.00	0.00%	3,353,861.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,571,290.00	4.07%	3,716,778.00	2.88%	3,823,688.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(616,966.00)	0.00%	(616,966.00)	0.00%	(616,966.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,708,186.00	-50.97%	5,250,000.00	0.00%	5,250,000.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		211,018,341.00	-0.96%	208,994,871.14	4.99%	219,417,061.77
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		8,577,040.00		5,392,701.00		3,426,918.49
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		41,036,435.35		49,613,475.35		55,006,176.35
2. Ending Fund Balance (Sum lines C and D1)		49,613,475.35		55,006,176.35		58,433,094.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	426,261.72		426,262.00		426,262.00
b. Restricted	9740	314,601.96		168,577.44		0.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	16,044,205.16		11,144,206.05		14,144,206.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,330,250.00		6,269,846.14		6,582,511.85
2. Unassigned/Unappropriated	9790	26,498,156.51		36,997,284.72		37,280,114.44
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,613,475.35		55,006,176.35		58,433,094.84



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,330,250.00		6,269,846.14		6,582,511.85
c. Unassigned/Unappropriated	9790	26,498,157.03		36,997,284.72		37,280,114.44
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.52)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		32,828,406.51		43,267,130.86		43,862,626.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.56%		20.70%		19.99%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		19,058.11		19,058.11		19,058.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		211,018,341.00		208,994,871.14		219,417,061.77
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		211,018,341.00		208,994,871.14		219,417,061.77
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,330,550.23		6,269,846.13		6,582,511.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,330,550.23		6,269,846.13		6,582,511.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	179,663,158.00	6.16%	190,726,468.00	4.38%	199,085,202.00
2. Federal Revenues	8100-8299	99,555.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	13,373,315.00	-74.81%	3,368,722.00	0.00%	3,368,722.00
4. Other Local Revenues	8600-8799	1,087,046.00	-3.79%	1,045,846.00	0.00%	1,045,846.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(16,212,547.00)	9.07%	(17,682,709.00)	1.24%	(17,902,150.28)
6. Total (Sum lines A1 thru A5c)		178,030,527.00	-0.31%	177,478,327.00	4.59%	185,617,619.72
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				75,385,648.00		77,072,423.00
b. Step & Column Adjustment				1,130,785.00		1,156,086.34
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				555,990.00		555,990.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,385,648.00	2.24%	77,072,423.00	2.22%	78,784,499.34
2. Classified Salaries						
a. Base Salaries				20,289,414.00		20,593,755.00
b. Step & Column Adjustment				304,341.00		308,906.33
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments						0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,289,414.00	1.50%	20,593,755.00	1.50%	20,902,661.33
3. Employee Benefits	3000-3999	38,709,803.00	7.20%	41,497,029.00	8.50%	45,022,967.13
4. Books and Supplies	4000-4999	9,418,096.00	50.27%	14,153,036.00	30.38%	18,453,036.00
5. Services and Other Operating Expenditures	5000-5999	10,875,827.00	-1.77%	10,683,788.00	1.20%	10,812,479.49
6. Capital Outlay	6000-6999	2,843,979.00	0.00%	2,843,979.00	0.00%	2,843,979.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,903,733.00	5.01%	3,049,221.00	3.51%	3,156,131.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,458,629.00)	0.00%	(1,458,629.00)	0.00%	(1,458,629.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,197,955.00	-65.68%	3,500,000.00	0.00%	3,500,000.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		169,170,826.00	1.64%	171,939,602.00	5.86%	182,022,124.29
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		8,859,701.00		5,538,725.00		3,595,495.43
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,439,172.91		49,298,873.91		54,837,598.91
2. Ending Fund Balance (Sum lines C and D1)		49,298,873.91		54,837,598.91		58,433,094.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	426,261.72		426,262.00		426,262.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	16,044,205.16		11,144,206.05		14,144,206.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,330,250.00		6,269,846.14		6,582,511.85
2. Unassigned/Unappropriated	9790	26,498,157.03		36,997,284.72		37,280,114.44
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		49,298,873.91		54,837,598.91		58,433,094.34



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,330,250.00		6,269,846.14		6,582,511.85
c. Unassigned/Unappropriated	9790	26,498,157.03		36,997,284.72		37,280,114.44
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		32,828,407.03		43,267,130.86		43,862,626.29
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - Adjustment of \$555,990 represents the new teacher salaries for progress in the class size average 24:1.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	16,511,522.00	-23.87%	12,570,511.00	0.00%	12,570,511.00
3. Other State Revenues	8300-8599	4,563,019.00	-42.35%	2,630,612.00	0.00%	2,630,612.00
4. Other Local Revenues	8600-8799	4,248,065.00	-5.24%	4,025,412.92	2.43%	4,123,087.26
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	29,701.00	-100.00%	0.00	0.00%	
c. Contributions	8980-8999	16,212,547.00	9.07%	17,682,709.22	1.24%	17,902,150.28
6. Total (Sum lines A1 thru A5c)		41,564,854.00	-11.20%	36,909,245.14	0.86%	37,226,360.54
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,180,687.00		11,348,397.31
b. Step & Column Adjustment				167,710.31		170,225.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,180,687.00	1.50%	11,348,397.31	1.50%	11,518,623.27
2. Classified Salaries						
a. Base Salaries				5,353,858.00		5,434,165.87
b. Step & Column Adjustment				80,307.87		81,512.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,353,858.00	1.50%	5,434,165.87	1.50%	5,515,678.29
3. Employee Benefits	3000-3999	7,260,340.00	2.46%	7,439,167.21	2.47%	7,622,774.49
4. Books and Supplies	4000-4999	7,001,938.00	-45.75%	3,798,749.75	-2.52%	3,703,072.43
5. Services and Other Operating Expenditures	5000-5999	8,521,359.00	-38.21%	5,265,687.00	0.00%	5,265,687.00
6. Capital Outlay	6000-6999	509,882.00	0.00%	509,882.00	0.00%	509,882.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	667,557.00	0.00%	667,557.00	0.00%	667,557.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	841,663.00	0.00%	841,663.00	0.00%	841,663.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	510,231.00	242.98%	1,750,000.00	0.00%	1,750,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		41,847,515.00	-11.45%	37,055,269.14	0.92%	37,394,937.48
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(282,661.00)		(146,024.00)		(168,576.94)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		597,262.44		314,601.44		168,577.44
2. Ending Fund Balance (Sum lines C and D1)		314,601.44		168,577.44		0.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	314,601.96		168,577.44		0.50
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.52)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		314,601.44		168,577.44		0.50

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



First Interim  
2015-16 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(116,458.00)	0.00	(616,966.00)				
Other Sources/Uses Detail					20,000.00	10,708,186.00		
Fund Reconciliation								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	6,545.00	0.00	4,489.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,032.00	0.00	95,224.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	100,881.00	0.00	517,253.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					510,231.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	14,076,784.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,219,540.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					14,093,184.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,197,955.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,183,140.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



First Interim  
2015-16 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	116,458.00	(116,458.00)	616,966.00	(616,966.00)	26,004,510.00	26,004,510.00		

# Criteria & Standards

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

Deviations from the standards must be explained and may affect the interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

#### 1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years.

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	19,294.52	19,058.11	-1.2%	Met
1st Subsequent Year (2016-17)	19,294.52	19,058.11	-1.2%	Met
2nd Subsequent Year (2017-18)	19,294.52	19,058.11	-1.2%	Met

#### 1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	20,077	19,816	-1.3%	Met
1st Subsequent Year (2016-17)	20,077	19,816	-1.3%	Met
2nd Subsequent Year (2017-18)	20,077	19,816	-1.3%	Met

### 2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA		Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals			
	(Form A, Lines 3, 6, and 26)			
	(Form A, Lines A6 and C4) (Form A, Lines A6 and C9)			
Third Prior Year (2012-13)	19,054	19,333	98.6%	
Second Prior Year (2013-14)	18,898	19,573	96.6%	
First Prior Year (2014-15)	19,017	19,775	96.2%	
Historical Average Ratio:			97.1%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.6%	

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

DATA ENTRY: Estimated P-2 ADA data that exist will be extracted into the first column for the Current Year; otherwise, enter data in the first column for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A6 and C9)			
Current Year (2015-16)	19,058	19,816	96.2%	Met
1st Subsequent Year (2016-17)	19,058	19,816	96.2%	Met
2nd Subsequent Year (2017-18)	19,058	19,816	96.2%	Met

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

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

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

Explanation:  
(required if NOT met)



#### 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2015-16)	184,168,370.00	181,408,381.00	-1.5%	Met
1st Subsequent Year (2016-17)	194,887,207.00	191,721,691.00	-1.6%	Met
2nd Subsequent Year (2017-18)	203,368,866.00	200,080,425.00	-1.6%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)



**5. CRITERION: Salaries and Benefits**

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

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

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

**DATA ENTRY:** Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	90,953,843.70	100,376,749.01	90.6%
Second Prior Year (2013-14)	103,620,064.39	118,473,620.30	87.5%
First Prior Year (2014-15)	116,842,420.20	132,862,468.58	87.9%
	Historical Average Ratio:		88.7%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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

**DATA ENTRY:** If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	134,384,865.00	158,967,871.00	84.5%	Not Met
1st Subsequent Year (2016-17)	139,163,207.00	168,434,602.00	82.6%	Not Met
2nd Subsequent Year (2017-18)	144,710,127.80	178,517,124.29	81.1%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
(required if NOT met)

Many positions were hired in FY2015-16, we are focusing are dollars in facilities and services to students, so that is why the ration of is less.

**6. CRITERION: Other Revenues and Expenditures**

**STANDARD:** Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2015-16)	12,509,195.00	16,611,077.00	32.8%	Yes
1st Subsequent Year (2016-17)	12,509,195.00	12,570,511.00	0.5%	No
2nd Subsequent Year (2017-18)	12,509,195.00	12,570,511.00	0.5%	No

**Explanation:**  
(required if Yes)

The federal revenue exceeds the percentage range due to the deferred revenue/prior year revenue being budgeted and current year revenue being updated per award letters.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2015-16)	5,836,355.00	17,936,334.00	207.3%	Yes
1st Subsequent Year (2016-17)	5,836,355.00	5,999,334.00	2.8%	No
2nd Subsequent Year (2017-18)	5,836,355.00	5,999,334.00	2.8%	No

**Explanation:**  
(required if Yes)

Added one time state mandated grant of \$530/per pupil. Prior year revenue are carried forward and awards have been updated.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2015-16)	4,990,900.00	5,335,111.00	6.9%	Yes
1st Subsequent Year (2016-17)	5,071,258.92	5,071,258.92	0.0%	No
2nd Subsequent Year (2017-18)	5,168,933.26	5,168,933.26	0.0%	No

**Explanation:**  
(required if Yes)

According to grant award letters, the budget has been updated.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2015-16)	16,250,280.00	16,420,034.00	1.0%	No
1st Subsequent Year (2016-17)	16,153,653.78	17,951,785.75	11.1%	Yes
2nd Subsequent Year (2017-18)	16,041,775.10	22,156,108.43	38.1%	Yes

**Explanation:**  
(required if Yes)

According to our budget plans for FY2015-16, our budget did not change from adoption.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2015-16)	15,752,266.00	19,397,186.00	23.1%	Yes
1st Subsequent Year (2016-17)	15,871,519.55	15,949,475.00	0.5%	No
2nd Subsequent Year (2017-18)	16,013,312.02	16,078,166.49	0.4%	No

**Explanation:**  
(required if Yes)

Fiscal year 2015-16 includes carry over, where subsequent fiscal years do not include carryover.



**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2015-16)	23,336,450.00	39,882,522.00	70.9%	Not Met
1st Subsequent Year (2016-17)	23,416,808.92	23,641,103.92	1.0%	Met
2nd Subsequent Year (2017-18)	23,514,483.26	23,738,778.26	1.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	32,002,546.00	35,817,220.00	11.9%	Not Met
1st Subsequent Year (2016-17)	32,025,173.33	33,901,260.75	5.9%	Not Met
2nd Subsequent Year (2017-18)	32,055,087.12	38,234,274.92	19.3%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

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

The federal revenue exceeds the percentage range due to the deferred revenue/prior year revenue being budgeted and current year revenue being updated per award letters.

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

Added one time state mandated grant of \$530/per pupil. Prior year revenue are carried forward and awards have been updated.

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

According to grant award letters, the budget has been updated.

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

**Explanation:**  
Books and Supplies  
(linked from 6A  
if NOT met)

According to our budget plans for FY2015-16, our budget did not change from adoption.

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

Fiscal year 2015-16 includes carry over, where subsequent fiscal years do not include carryover.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,330,550.23	4,926,168.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		6,470,963.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

Transferred \$750,000 to fund 14, and will increase statutory 3% at 2nd interim.

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.6%	20.7%	20.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	6.9%	6.7%

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	8,859,701.00	169,170,826.00	N/A	Met
1st Subsequent Year (2016-17)	5,538,725.00	171,939,602.00	N/A	Met
2nd Subsequent Year (2017-18)	3,595,495.43	182,022,124.29	N/A	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

--



**9. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2015-16)		49,613,475.35	Met
1st Subsequent Year (2016-17)		55,006,176.35	Met
2nd Subsequent Year (2017-18)		58,433,094.84	Met

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2015-16)		61,221,893.06	Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level		District ADA	
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	19,058	19,058	19,058
District's Reserve Standard Percentage Level:	3%	3%	3%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

No

- Enter the name(s) of the SELPA(s):

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	211,018,341.00	208,994,871.14	219,417,061.77
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	211,018,341.00	208,994,871.14	219,417,061.77
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,330,550.23	6,269,846.13	6,582,511.85
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,330,550.23	6,269,846.13	6,582,511.85

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts		Current Year	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		Projected Year Totals	(2016-17)	(2017-18)
		(2015-16)		
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,330,250.00	6,269,846.14	6,582,511.85
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	26,498,157.03	36,997,284.72	37,280,114.44
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.52)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	32,828,406.51	43,267,130.86	43,862,626.29
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.56%	20.70%	19.99%
District's Reserve Standard (Section 10B, Line 7):		6,330,550.23	6,269,846.13	6,582,511.85
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

### S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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



**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(17,129,474.00)	(16,212,547.00)	-5.4%	(916,927.00)	Not Met
1st Subsequent Year (2016-17)	(18,046,871.00)	(17,682,709.00)	-2.0%	(364,162.00)	Met
2nd Subsequent Year (2017-18)	(18,258,154.00)	(17,902,150.00)	-1.9%	(356,004.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2015-16)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	20,000.00	20,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	12,058,186.00	10,708,186.00	-11.2%	(1,350,000.00)	Not Met
1st Subsequent Year (2016-17)	6,600,000.00	5,250,000.00	-20.5%	(1,350,000.00)	Not Met
2nd Subsequent Year (2017-18)	6,600,000.00	5,250,000.00	-20.5%	(1,350,000.00)	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

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

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

Explanation:  
(required if NOT met)

Special education contribution increased and Retained restricted maintenance decreased

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

Revised transfer formula to fund 41 to reflect current budget

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:  
(required if YES)






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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

## 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
- 
- b. OPEB unfunded actuarial accrued liability (UAAL)
- 
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Budget Adoption (Form 01CS, Item S7A)	First Interim
27,479,255.00	27,479,255.00
27,479,255.00	27,479,255.00

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Actuarial	Actuarial
7/1/21014	Jul 01, 2014

## 3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
- 
- Current Year (2015-16)
- 
- 1st Subsequent Year (2016-17)
- 
- 2nd Subsequent Year (2017-18)

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,721,883.00	2,230,910.00
2,721,883.00	2,230,910.00
2,721,883.00	2,230,910.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

2,284,392.00	2,230,910.00
2,308,502.00	2,370,832.00
2,337,622.00	2,403,075.00

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

Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

2,256,432.00	2,230,910.00
2,308,502.00	2,370,832.00
2,337,622.00	2,403,075.00

- d. Number of retirees receiving OPEB benefits

Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

162	162
162	162
162	162

## 4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

### 2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

### 3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)
- b. Amount contributed (funded) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

Budget Adoption (Form 01CS, Item S7B)	First Interim

### 4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	990.9	1,040.7	1,050.7	1,060.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

Yes

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2016

5. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

Yes

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:



Negotiations Not Settled

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

827,282

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
17,484,931	18,171,674	18,883,885
15747.10/Eligible employee	16219.51/Eligible Employee	16706.10/Eligible Employee
3.0%	3.0%	3.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

--

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,093,822	1,026,215	1,041,608
1.6%	1.5%	1.5%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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


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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

Yes

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	597.6	665.8	665.8	665.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2016

5. Salary settlement:

Current Year  
(2015-16)1st Subsequent Year  
(2016-17)2nd Subsequent Year  
(2017-18)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2015-16)1st Subsequent Year  
(2016-17)2nd Subsequent Year  
(2017-18)



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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
9,585,211	9,872,767	10,168,950
15747.10/Eligible employee	16219/Eligible Employee	\$16705/Eligible Employee
3.0%	3.0%	3.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
328,015	338,325	343,400
1.5%	1.5%	1.5%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	124.0	151.0	151.0	151.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
2,539,899	2,616,096	2,694,579
\$15747.10/Eligible employee	\$16219/Eligible employee	\$16705/Eligible Employee
3.0%	3.0%	3.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
184,599	185,042	187,818
1.5%	1.5%	1.5%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

## S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

### S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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## ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:  
(optional)

A9. New Chief Financial Officer was hired November 2, 2015.

## End of School District First Interim Criteria and Standards Review



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_  
District Superintendent or Designee

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

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 08, 2015

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

\_\_\_\_\_ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_\_\_ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Adele Nikkel

Telephone: (559)675-4500 ext 208

Title: Chief Financial Officer

E-mail: adelenikkel@maderausd.org

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Request Approval of Consultant Services Agreement between Madera Unified School District and Community Action Partnership of Madera County (CAPMC) to provide parent education classes to MUSD parents from February 1, to June 30, 2016.

**Responsible Staff:** **Victor Villar, Associate Superintendent of Educational Services**  
David Hernandez, Director of Family and Community Services

**Agenda Placement:** Consent

#### **Background/rationale:**

CAPMC and Madera Unified School District will partner to provide the “Strengthening Families” Parent Education Program to support MUSD families. Strengthening Families Program is an evidence-based family skills training program found to significantly reduce problem behaviors, delinquency, and to improve social competencies and school performance in children.

CAPMC will provide two (2), independent Strengthening Families programs comprised of fourteen (14) 1.5 hour workshops. The Parenting Skills sessions are designed to help parents engage in structured family activities, practice therapeutic child play, conduct family meetings, learn communication skills, practice effective discipline, reinforce positive behaviors in each other, and plan family activities together.

The Family Strengthening Families Program will be offered at Washington Elementary and the Community Action Partnership of Madera County facility.

#### **Financial impact:**

- \$18,000 –Title III

#### **Superintendent’s recommendation:**

- The Superintendent recommends the Board approve the Consultant Services Agreement between Madera Unified School District and Community Action Partnership of Madera County (CAPMC) through Strengthening Families program to provide parent education classes to MUSD parents from February 1, to June 30, 2016.

#### **Supporting documents attached:**

- Consultant Services Agreement



## MADERA UNIFIED SCHOOL DISTRICT

### CONSULTANT SERVICES AGREEMENT

**This agreement is made and entered into this 9 day of December 2015, by and between Madera Unified School District (“District”) and Community Action Partnership of Madera County (“Consultant”).**

1. Consultant agrees to provide the following specified services:

Administer two (2) Parent Education Programs using the “Strengthening Families Program”, for families of children enrolled in MUSD schools.

**Scope of Work:** Consultant shall complete the intake registration form and screening tool with each family, complete enrollment into a full Strengthening Families Program (SFP) skills course consisting of 14 group sessions, once a week for 1.5 hours (offered in English and Spanish). Services will be provided at Washington Elementary School and Community Action Partnership of Madera County. All services and materials will be provided free of charge to families. Consultant will contact families to review completed home assignments, follow-up midways through the course and at completion of the course by phone, walk-in visit or home visitation to monitor progress and provide support. Families will receive a resource guide to assist families with resources and appropriate referrals necessary to complete the Strengthening Families Program successfully.

The following are the components of the Strengthening Families Program:

- Parents will participate in a parenting skills session
- Children 6-16 will participate in a social/family life skills class
- Children 3-5 will participate in a child skills class
- Childcare – children 0-2 are supervised by trained staff during class sessions

2. **Term.** The Consultant’s services described in Paragraph 1 shall commence on February 1, 2016 and shall end on June 30, 2016, unless earlier terminated pursuant to Paragraph 8.
3. **Payment.** District agrees to pay Consultant as follows:  
Base cost is \$9,000 per individual program consisting of 14 weekly sessions and includes program costs associated with facilitators, support staff, materials, orientation, childcare, and food. Consultant shall conduct two (2) independent Strengthening Families programs and shall not exceed the amount of \$18,000.
4. **Payroll Forms.** Consultant agrees to complete the District’s consultant payroll form. Consultant agrees that failure to properly complete this form in a timely manner may result in nonpayment to consultant.
5. **Independent Contractor Status.** Consultant and any and all agents and employees of Consultant are agreed to be independent contractors in their performance under this Agreement and are not officers, employees, or agents of the District. Consultant shall retain the right to perform services for others during the term of this Agreement.
6. **Indemnity.** Consultant shall indemnify, defend, and save and hold harmless the District, its Board of Trustees, officers, agents, and employees from any and all claims, damages, losses, causes of actions, and demands, including reasonable attorney’s fees and costs, incurred in connection with the processing or defense of any matter, claim, lawsuit or contest arising out of Consultant’s performance of or failure to perform the work required by this Agreement.
7. **Insurance.** Consultant agrees to purchase and maintain throughout the term of this Agreement a comprehensive general liability insurance policy to protect Consultant from damages because of bodily injury, including death, and from claims for damages to property which may arise out of or result from Consultant’s responsibilities under this Agreement, whether such acts or omissions be by Consultant or anyone directly or indirectly employed by Consultant. This insurance shall name the District as additional insured and shall be written for not less than One Million Dollars (\$1,000,000) per occurrence and One Million Dollars (\$1,000,000) for

property damage. A certificate of insurance shall be filed with the District and shall provide that no changes shall be made to such insurance without thirty (30) days prior written notice to the District.

8. Termination of Agreement. District may terminate this Agreement for any reason upon written notice to Consultant. In the event of early termination, Consultant shall be paid for satisfactory work performed to the date of termination. The District may then proceed with the work in any manner the district deems proper.
9. No Entitlement. Consultant agrees that it has no entitlement to any future contracts or work from District or to any employment or fringe benefits from the District.
10. Taxes. Payment to Consultant pursuant to this Agreement will be reported to federal and state taxing authorities as required on the IRS Form 1099. District will not withhold any money from compensation payable to Consultant. In particular, District will not withhold FICA (social security); state or federal unemployment insurance contributions; and/or state or federal income tax or disability insurance. Consultant is independently responsible for the payment of all applicable taxes.
11. Governing Law and Venue. This Agreement shall be governed by and construed only in accordance with the laws of the State of California. If any action is initiated involving the application or interpretation of this Agreement, venue shall only lie in the appropriate state court in Madera County or federal court in Fresno County, California.
12. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon the Consultant, the District and their respective successors and assignees.
13. Severability. If any provision of this Agreement shall be held invalid or unenforceable by a Court of competent jurisdiction, such holdings shall not invalidate or render unenforceable any other provision of this Agreement.
14. Amendment. The terms of this Agreement shall not be amended in any manner whatsoever except by written agreements signed by the parties.
15. Entire Agreement. This Agreement constitutes the entire agreement between the parties. There are no oral understandings, side agreements, representation or warranties, expressed or implied, not specified in this Agreement.
16. Licenses. Consultant represents that Consultant and all agents and employees of Consultant are licensed by the state of California to perform all the services required by this Agreement. Consultant will maintain all licenses in full force and effect during the term of this Agreement.
17. Compliance with Law. Consultant agrees to perform the services contemplated by this Agreement in a professional and a competent manner and in compliance with all local, state and federal laws, and regulations governing the service to be rendered pursuant to this Agreement.
18. Board Approval. The parties agree that the effectiveness of the Agreement is contingent upon approval by the District's Board of Trustees.
19. Equipment and Materials. Consultant shall provide all equipment, materials, and supplies necessary for the performance of this Agreement. This provision may be negotiable as to the needs of specific children.
20. Non-discrimination. Consultant shall not engage in unlawful discrimination in the employment of persons because of race, color national origin, age, ancestry, religion, sex, marital status, medical condition, physical handicap, or other bias prohibited by state or federal law.
21. Copyright. Any product, whether in writing or maintained in any other form produced under this Agreement shall be the property of District. District shall have the right to secure a patent, trademark or copyright and the product or information may not be used in any manner without District's written permission.
22. In accordance with Education Code Section 39656, this contract is not valid or an enforceable obligation against the District until approved or ratified by motion of the Governing Board duly passed and adopted.

Madera Unified School District

Community Action Partnership of Madera County

by: Victor Villar  
Associate Superintendent of Educational Services

Mattie Mendez  
Executive Director

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

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

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

Federal ID # \_\_\_\_\_  
or

SSN \_\_\_\_\_





## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** Review and discuss Panorama Education service agreement to provide parent and student survey administration, analysis and reporting

**Responsible Staff:** **Ed González, Superintendent**  
Babatunde Ilori, Director of Performance Management and Internal Communications

**Agenda Placement:** New Business

#### **Background/ rationale:**

Review and discuss the service agreement with Panorama Education to provide parent and student survey administration, analysis and reporting services to Madera Unified School District.

Madera Unified's 2015-16 LCAP currently has the following two Pillars/Goals:

- Safe and Healthy Environments for learning and work
- Strong Relationships with Families and Community

Madera Unified would like to utilize surveys to help us monitor progress towards the two goals listed above.

Panorama Education is specifically designed to help districts run survey programs. Panorama Education allows our district access to research based survey item banks while also allowing for full customization for our district to develop our own surveys. Panorama surveys look different than many school surveys because Dr. Hunter Gehlbach (Associate Professor at UC Santa Barbara and Director of Research at Panorama Education and former High School Social Studies Teacher) and his team developed the instrument in line with today's best practices for survey design. The major differences include:

- Wording survey items as questions rather than statements
- Eliminating "agree-disagree" response options and instead reinforcing the underlying topic in response options
- Asking about one idea at a time rather than using double-barreled items (e.g., "How happy and engaged are you?")
- Making sure that all response options are verbally-labeled
- Phrasing questions with positive language rather than using reverse-scored or negative language, which people tend to have trouble understanding

Panorama Education provides the following features and tools:

- Validated Survey Instruments & Customization
- Easy and Secure Survey Administration
- Clear, Easy to Read Reports
- Actionable Analysis
- Expert School Support



- National Benchmark Data (comparison of results to other districts)
- Survey available in 8 different languages with an on-demand drop down language selector for survey respondents

**Financial impact:** Not to exceed \$15,000. Supplemental & Concentrated funds.

**Superintendent's recommendation:**

The Superintendent recommends the Board review and discuss the Panorama Education Service Agreement

**Supporting documents attached:**

Panorama Education – Service Order

Panorama Education – Proposal: Student and Parent Survey Program

# PANORAMA EDUCATION – SERVICE ORDER



Primary Contact Information			
Madera Unified School District		Panorama Education, Inc. ("Panorama")	
<i>Client Legal Name ("Client")</i>	Madera Unified School District	<i>Company Name</i>	Panorama Education, Inc.
<i>Primary Contact, Title</i>	Babatunde Ilori, Director of Performance Management and Internal Communications		Kevin Hayden, Outreach Director
<i>Billing / Payment Address</i>	1902 Howard Road	<i>Billing Address</i>	109 Kingston Street, 5 <sup>th</sup> Floor
<i>City / State / Zip</i>	Madera, CA 93637-5123	<i>City / State / Zip</i>	Boston, MA 02111
<i>Email</i>	babatundeilori@maderausd.org	<i>Email</i>	khayden@panoramaed.com
<i>Phone</i>	559-675-4500	<i>Phone</i>	(617) 901-2410
(1) Description of Services and (2) Fees			
Description of Services		Fees	
Access to Platform and Support (as defined in the Terms and Conditions): Survey administration, analysis and reporting.		<i>Effective Date:</i>	February, 1 2016
<ul style="list-style-type: none"> <li>- Based on up to 7,136 students (grades 6-10), and 5,000 unique families in the district. (\$1 per additional student, \$1 per additional family)</li> <li>- Cell phone administration for parents (text message survey link to parents assuming district has permission to do so)</li> </ul>		<i>Contract Term:</i> (From Effective Date)	<input checked="" type="checkbox"/> 1 year <input type="checkbox"/> 2 years <input type="checkbox"/> 3 years
		<i>Multi-year Discount</i>	<input checked="" type="checkbox"/> n/a <input type="checkbox"/> 5% for 2 or 3 years
Optional Parent Survey Bundles for Printing (for those parents who do not participate online): Panorama sends PDF versions of surveys, Client prints and ships to Panorama Education to scan and collect data points (\$0.15/parent)		<i>Annual License Fee:</i> (Due on Effective Date for Year 1)	\$12,136
Client has right and full access to their raw data of survey results throughout term of agreement.		<i>Additional Services Fees:</i> PDF versions, scanned and uploaded for Parent Surveys:	Up to \$750
Other Terms and Conditions (if any)			
Agreement			
The agreement by and between the Client and Panorama (this " <u>Agreement</u> ") consists of this Service Order (the " <u>SO</u> ") and the Terms and Conditions attached to the SO.			
Authorization			
By signing below, the parties hereto ACCEPT AND AGREE to this Agreement as of the last date executed.			
Client Signature:		Print Name, Title:	Date:

# PANORAMA EDUCATION – SERVICE ORDER



Panorama Signature:	Print Name, Title:	Date:
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## BACKGROUND

Panorama is an education technology company that has developed a cloud-based platform-as-a-service that enables school districts and state departments of education to design and implement survey programs (“Surveys”) for students, staff and parents (the “Platform”). Client and Panorama have entered into the SO and, from time to time hereafter, Client and Panorama may enter into additional Service Orders (“Future SOs”) pursuant to which Client will purchase rights to use the Platform and receive services. These Terms and Conditions are incorporated by reference into the SO to create this Agreement and will be incorporated by reference into each Future SO to create separate future agreements for the rights and services described in the applicable Future SO, in each case to the exclusion of any other terms or conditions that either party seeks to impose or incorporate or that are implied by course of dealing.

## 1 RIGHT TO USE PLATFORM

1.1 Platform. Subject to the terms and conditions of this Agreement, Panorama hereby grants Client the limited, nonexclusive, nontransferable, non-sublicenseable right to access and use the Platform via the Internet during the Term solely for Client’s use (including use by Client’s students, staff and parents, as described in the SO, if applicable (“Authorized Users”).

1.2 Limitations. The following limitations and restrictions will apply to the Platform:

(a) Client will not provide access to the Platform to any person who is not an employee or contractor of Client or an Authorized User.

(b) Except as expressly permitted hereunder, Client will not and will not permit or authorize any third party to: (i) reverse engineer, decompile, disassemble or otherwise attempt to discover the source code, object code or underlying structure, ideas or algorithms of the Platform; (ii) modify, translate or create derivative works based on the Platform; (iii) copy, rent, lease, distribute, pledge, assign or otherwise transfer or allow any lien, security interest or other encumbrance on the Platform; (iv) use the Platform for timesharing or service bureau purposes or otherwise for the benefit of a third party; (v) hack, manipulate, interfere with or disrupt the integrity or performance of or otherwise attempt to gain unauthorized access to the Platform or its related systems, hardware or networks or any content or technology incorporated in any of the foregoing; or (vi) remove or obscure any proprietary notices or labels of Panorama or its suppliers on the Platform.

## 2 OWNERSHIP; RESERVATION OF RIGHTS

2.1 Client Ownership. Client owns (a) any data Client inputs into the Platform that identifies Client or its students, staff or parents (including Authorized Users) and any Survey responses provided by Client, its students, staff or parents (including Authorized Users) (“Data”), and (b) any other data and content provided by Client or Authorized Users to Panorama or input into the Platform, such as Survey questions (“Other Data”, and, together with the Data, “Client Data”). Client hereby grants to Panorama a non-exclusive, worldwide, royalty-free, fully paid up, sublicenseable (through multiple tiers) (i) right and license during the Term to copy, distribute, display and create derivative works of and use the Client Data to perform Panorama’s obligations under this Agreement; (ii) perpetual, irrevocable right and license to copy, modify and use Client Data to create aggregated, non-personally identifiable data or information (“Blind Data”) and copy, distribute, display, create derivative works of and use the Blind Data for benchmarking, research or development purposes, including published research, and (iii) perpetual, irrevocable right and license to copy, distribute, display and create derivative works of and use Other Data for any and all purposes, in any form, media or manner. Client reserves any and all right, title and interest in and to the Client Data other than the licenses therein expressly granted to Panorama under this Agreement.

2.2 Panorama Ownership. Panorama retains all right, title and interest in and to the Platform, all copies or parts thereof (by whomever produced) and all intellectual property rights therein. Panorama grants no, and reserves any and all, rights other than the rights expressly granted to Client under this Agreement with respect to the Platform.

2.3 Feedback. Client may from time to time provide suggestions, comments for enhancements or functionality or other feedback (“Feedback”) to

Panorama with respect to the Platform. Panorama has full discretion to determine whether to proceed with development of the requested enhancements, features or functionality. Client hereby grants Panorama a royalty-free, fully paid-up, worldwide, transferable, sublicenseable, irrevocable, perpetual license to (a) copy, distribute, transmit, display, perform, and create derivative works of the Feedback in whole or in part; and (b) use the Feedback in whole or in part, including without limitation, the right to develop, manufacture, have manufactured, market, promote, sell, have sold, offer for sale, have offered for sale, import, have imported, rent, provide and lease products or services that practice or embody, or are configured for use in practicing, the Feedback in whole or in part.

2.4 Client Responsibilities. Client will (a) use commercially reasonable efforts to prevent unauthorized access to or use of the Platform and notify Panorama promptly of any such unauthorized access or use, and (b) use the Platform only in accordance with the documentation and applicable laws and regulations.

2.5 Data Security. Panorama will implement and maintain reasonable administrative, physical and technical safeguards (“Safeguards”) which attempt to prevent any collection, use or disclosure of, or access to Client Data that this Agreement does not expressly authorize, including, without limitation, an information security program that meets commercially reasonable industry practice to safeguard Client Data. Such information security program includes: (a) physical security of all premises in which Client Data will be processed and/or stored; and (b) reasonable precautions taken with respect to the employment of, access given to, and education and training of any and all personnel furnished or engaged by Panorama to perform any part of the services hereunder.

2.6 Privacy Policy. Panorama cares deeply about privacy, and we recognize that it is important to the educators, students, and parents we serve. Please see our Privacy Policy at <https://www.panoramaed.com/privacy> for more information about how we protect the privacy of those we serve.

2.7 Right to Data Destruction. If requested by the Client, during or after the term of this agreement, Panorama will make reasonable efforts to destroy or otherwise render Client Data inaccessible.

## 3 FEES; PAYMENT TERMS

3.1 Fees; Payment Terms. Unless otherwise indicated on the SO, Client will pay all fees within thirty (30) days of the invoice date. If payment of any fee is not made when due and payable, a late fee will accrue at the rate of the lesser of one and one-half percent (1.5%) per month or the highest legal rate permitted by law and Client will pay all reasonable expenses of collection. In addition, if any past due payment has not been received by Panorama within thirty (30) days from the time such payment is due, Panorama may suspend access to the Platform until such payment is made.

3.2 Net of Taxes. All amounts payable by Client to Panorama hereunder are exclusive of any sales, use and other taxes or duties, however designated, including without limitation, withholding taxes, royalties, know-how payments, customs, privilege, excise, sales, use, value-added and property taxes (collectively “Taxes”). Client will be solely responsible for payment of any Taxes, except for those taxes based on the income of Panorama. Client will not withhold any Taxes from any amounts due Panorama.

## 4 TERM, TERMINATION

4.1 Term. The term of this Agreement will commence on the Effective Date and, unless earlier terminated in accordance with this Section 4, will continue through the date set forth on the SO (the “Term”).

4.2 Termination; Effect of Termination. In addition to any other remedies it may have, either party may terminate this Agreement if the other party breaches any of the terms or conditions of this Agreement and fails to cure such breach within thirty (30) days’ notice (or ten (10) days in the case of nonpayment) after receiving notice thereof. Upon any termination of this Agreement, Client will pay in full for the use of the Platform up to and including the last day on which the Platform is provided. Upon any termination of this Agreement for any reason, Panorama may, but is not obligated to, in its sole discretion and without delivery of any notice to Client, delete any Client Data stored or otherwise archived on the Platform or on Panorama’s network. Upon termination of this Agreement, all rights granted

## Terms and Conditions

hereunder and all obligations of Panorama to provide the Platform will immediately terminate and Client will (a) cease use of the Platform; and (b) return or destroy all other copies or other embodiments of Panorama's Confidential Information.

4.3 Survival. Upon expiration or termination of this Agreement, all obligations in this Agreement will terminate, provided that Sections 2 (Ownership; Reservation of Rights), 3 (Fees; Payment Terms), 4.2 (Termination; Effect of Termination), 4.3 (Survival), 5 (Confidentiality), 6.2 (Disclaimer), 7 (Limitations of Liability; Indemnification), and 8 (General) will survive.

## 5 CONFIDENTIALITY

5.1 As used herein, "Confidential Information" means, subject to the exceptions set forth in the following sentence, any information or data, regardless of whether it is in tangible form, disclosed by either party (the "Disclosing Party") that the Disclosing Party has either marked as confidential or proprietary, or has identified in writing as confidential or proprietary within thirty (30) days of disclosure to the other party (the "Receiving Party"); provided, however, that a Disclosing Party's business plans, strategies, technology, research and development, current and prospective Clients, billing records, and products or services will be deemed Confidential Information of the Disclosing Party even if not so marked or identified. Panorama's Confidential Information includes, without limitation, the Platform and the terms of this Agreement. Information will not be deemed "Confidential Information" if such information: (a) is known to the Receiving Party prior to receipt from the Disclosing Party directly or indirectly from a source other than one having an obligation of confidentiality to the Disclosing Party; (b) becomes known (independently of disclosure by the Disclosing Party) to the Receiving Party directly or indirectly from a source other than one having an obligation of confidentiality to the Disclosing Party; or (c) becomes publicly known or otherwise ceases to be secret or confidential, except through a breach of this Agreement by the Receiving Party. Each party acknowledges that the Confidential Information constitutes valuable trade secrets and proprietary information of a party, and each party agrees that it will use the Confidential Information of the other party solely in accordance with the provisions of this Agreement and it will not disclose, or permit to be disclosed, the same directly or indirectly, to any third party without the other party's prior written consent, except as otherwise permitted hereunder. Each party will use reasonable measures to protect the confidentiality and value of the other party's Confidential Information. Notwithstanding any provision of this Agreement, either party may disclose the terms of this Agreement, in whole or in part (i) to its employees, officers, directors, professional advisers (e.g., attorneys, auditors, financial advisors, accountants and other professional representatives), existing and prospective investors or acquirers contemplating a potential investment in or acquisition of a party, sources of debt financing, acquirers and/or subcontractors who have a need to know and are legally bound to keep such Confidential Information confidential by confidentiality obligations or, in the case of professional advisors, are bound by ethical duties to keep such Confidential Information confidential consistent with the terms of this Agreement; and (ii) as reasonably deemed by a party to be required by law (in which case each party will provide the other with prior written notification thereof, will provide such party with the opportunity to contest such disclosure, and will use its reasonable efforts to minimize such disclosure to the extent permitted by applicable law). Each party agrees to exercise due care in protecting the Confidential Information from unauthorized use and disclosure. In the event of actual or threatened breach of the provisions of this Section, the non-breaching party will be entitled to seek immediate injunctive and other equitable relief, without waiving any other rights or remedies available to it. Each party will promptly notify the other in writing if it becomes aware of any violations of the confidentiality obligations set forth in this Agreement. Upon the termination of this Agreement, each Receiving Party agrees to promptly return to the Disclosing Party or destroy all Confidential Information of the Disclosing Party that is in the possession of the Receiving Party and to certify the return or destruction of all such Confidential Information and embodiments thereof.

## 6 REPRESENTATIONS, WARRANTIES AND DISCLAIMER

6.1 Representations and Warranties. Each party represents and warrants to the other party that (a) such party has the required power and authority to enter into this Agreement and to perform its obligations hereunder, (b) the

execution of this Agreement and performance of its obligations thereunder do not and will not violate any other agreement to which it is a party, and (c) this Agreement constitutes a legal, valid and binding obligation when signed by both parties. Client represents and warrants that it has the right to provide the Client Identifying Data and Client Content for the purposes contemplated by this Agreement.

6.2 Disclaimer. EXCEPT AS EXPRESSLY SET FORTH HEREIN, THE PLATFORM IS PROVIDED ON AN "AS-IS" BASIS AND PANORAMA DISCLAIMS ANY AND ALL WARRANTIES. EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THIS AGREEMENT, NEITHER PARTY MAKES ANY ADDITIONAL REPRESENTATION OR WARRANTY OF ANY KIND, WHETHER EXPRESS, IMPLIED (EITHER IN FACT OR BY OPERATION OF LAW), OR STATUTORY, AS TO ANY MATTER WHATSOEVER. ALL OTHER EXPRESS OR IMPLIED CONDITIONS, REPRESENTATIONS AND WARRANTIES ARE HEREBY EXCLUDED TO THE EXTENT ALLOWED BY APPLICABLE LAW. EACH PARTY EXPRESSLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, QUALITY, ACCURACY, TITLE, AND NON-INFRINGEMENT. NEITHER PARTY WARRANTS AGAINST INTERFERENCE WITH THE ENJOYMENT OF THE PRODUCTS OR SERVICES PROVIDED BY SUCH PARTY OR AGAINST INFRINGEMENT. NEITHER PARTY WARRANTS THAT THE PRODUCTS OR SERVICES PROVIDED BY SUCH PARTY ARE ERROR-FREE OR THAT OPERATION OF SUCH PARTY'S PRODUCTS OR SERVICES WILL BE SECURE OR UNINTERRUPTED. NEITHER PARTY WILL HAVE THE RIGHT TO MAKE OR PASS ON ANY REPRESENTATION OR WARRANTY ON BEHALF OF THE OTHER PARTY TO ANY THIRD PARTY.

## 7 LIMITATIONS OF LIABILITY; INDEMNIFICATION

7.1 Disclaimer of Consequential Damages. THE PARTIES HERETO AGREE THAT, NOTWITHSTANDING ANY OTHER PROVISION IN THIS AGREEMENT, EXCEPT FOR (A) CLIENT'S USE OF THE PLATFORM OTHER THAN EXPRESSLY PERMITTED BY SECTION 1 (RIGHT TO USE PLATFORM) ABOVE, (B) EITHER PARTY'S BREACH OF SECTION 5 (CONFIDENTIALITY) ABOVE, AND (C) LIABILITY ARISING FROM A PARTY'S INDEMNIFICATION OBLIGATIONS SET FORTH IN SECTION 7.4 AND 7.5 BELOW, IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, RELIANCE, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY KIND, LOST OR DAMAGED DATA, LOST PROFITS OR LOST REVENUE, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EVEN IF A PARTY HAS BEEN NOTIFIED OF THE POSSIBILITY THEREOF.

7.2 General Cap on Liability. NOTWITHSTANDING ANY OTHER PROVISION OF THIS AGREEMENT, EXCEPT FOR (A) CLIENT'S USE OF THE PLATFORM OTHER THAN EXPRESSLY PERMITTED BY SECTION 1 (RIGHT TO USE PLATFORM) ABOVE, (B) EITHER PARTY'S BREACH OF SECTION 5 (CONFIDENTIALITY) ABOVE, AND (C) LIABILITY ARISING FROM A PARTY'S INDEMNIFICATION OBLIGATIONS SET FORTH IN SECTION 7.4 AND 7.5 BELOW, AS APPLICABLE, UNDER NO CIRCUMSTANCES WILL EITHER PARTY'S LIABILITY FOR ALL CLAIMS ARISING UNDER OR RELATING TO THIS AGREEMENT (INCLUDING BUT NOT LIMITED TO WARRANTY CLAIMS), REGARDLESS OF THE FORUM AND REGARDLESS OF WHETHER ANY ACTION OR CLAIM IS BASED ON CONTRACT, TORT, OR OTHERWISE, EXCEED THE AGGREGATE FEES PAID BY CLIENT TO PANORAMA UNDER THIS AGREEMENT DURING THE TWELVE (12) MONTH PERIOD PRECEDING THE EVENT OR CIRCUMSTANCES GIVING RISE TO SUCH LIABILITY. THIS LIMITATION OF LIABILITY IS CUMULATIVE AND NOT PER INCIDENT.

7.3 Independent Allocations of Risk. EACH PROVISION OF THIS AGREEMENT THAT PROVIDES FOR A LIMITATION OF

LIABILITY, DISCLAIMER OF WARRANTIES, OR EXCLUSION OF DAMAGES IS TO ALLOCATE THE RISKS OF THIS AGREEMENT BETWEEN THE PARTIES. EACH OF THESE PROVISIONS IS SEVERABLE AND INDEPENDENT OF ALL OTHER PROVISIONS OF THIS AGREEMENT, AND EACH OF THESE PROVISIONS WILL APPLY EVEN IF THEY HAVE FAILED OF THEIR ESSENTIAL PURPOSE.

**7.4 Indemnification by Panorama.** Except for liability for which Client is responsible under Section 7.5, Panorama will indemnify, defend and hold Client and the officers, directors, agents, and employees of Client ("Client Indemnified Parties") harmless from settlement amounts and damages, liabilities, penalties, costs and expenses ("Liabilities") that are payable to any third party or incurred by the Client Indemnified Parties (including reasonable attorneys' fees) arising from any third party claim, demand or allegation that the use of the Platform in accordance with the terms and conditions of this Agreement infringes such third party's copyright or results in a misappropriation of such third party's trade secrets. Panorama will have no liability or obligation under this Section 7.4 if such Liability is caused in whole or in part by (a) modification of the Platform by any party other than Panorama without Panorama's express consent; (b) the combination, operation, or use of the Panorama with other product(s), data or services not provided by Panorama where the Platform would not by itself be infringing; or (c) unauthorized or improper use of the Platform. If the use of the Platform by Client has become, or in Panorama's opinion is likely to become, the subject of any claim of infringement, Panorama may at its option and expense (i) procure for Client the right to continue using the Platform as set forth hereunder; (ii) replace or modify the Platform to make it non-infringing so long as the Platform has at least equivalent functionality; (iii) substitute an equivalent for the Platform or (iv) if options (i)-(iii) are not available on commercially reasonable terms, terminate this Agreement. This Section 7.4 states Panorama's entire obligation and Client's sole remedies in connection with any claim regarding the intellectual property rights of any third party.

**7.5 Indemnification by Client.** Client will indemnify, defend and hold Panorama and the officers, directors, agents, and employees of Panorama ("Panorama Indemnified Parties") harmless from Liabilities that are payable to any third party or incurred by the Panorama Indemnified Parties (including reasonable attorneys' fees) arising from any third party claim, demand or allegation arising from or related to (a) any use by Client or Authorized Users of the Platform in violation of this Agreement or (b) the Client Data.

**7.6 Indemnification Procedure.** If a Client Indemnified Party or a Panorama Indemnified Party (each, an "Indemnified Party") becomes aware of any matter it believes it should be indemnified under Section 7.4 or Section 7.5, as applicable, involving any claim, action, suit, investigation, arbitration or other proceeding against the Indemnified Party by any third party (each an "Action"), the Indemnified Party will give the other party (the "Indemnifying Party") prompt written notice of such Action. The Indemnified Party will cooperate, at the expense of the Indemnifying Party, with the Indemnifying Party and its counsel in the defense and the Indemnified Party will have the right to participate fully, at its own expense, in the defense of such Action with counsel of its own choosing. Any compromise or settlement of an Action will require the prior written consent of both parties hereunder, such consent not to be unreasonably withheld or delayed.

## 8 GENERAL

Client may not remove or export from, or use from outside, the United States or allow the export or re-export of the Platform or anything related thereto, or any direct product thereof in violation of any restrictions, laws or regulations of the United States Department of Commerce, the United States Department of Treasury Office of Foreign Assets Control, or any other United States or foreign agency or authority. If any provision of this Agreement is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that this Agreement will otherwise remain in full force and effect and enforceable. Neither party may assign this Agreement by operation of law or otherwise or assign or delegate its rights or obligations under the Agreement without the other party's prior written consent; provided however, that either party may assign this Agreement to an acquirer of or successor to all or substantially all of its business or assets to which this Agreement relates, whether by merger, sale of assets, sale of stock, reorganization or otherwise. Any assignment or

attempted assignment by either party otherwise than in accordance with this Section 8 will be null and void. Both parties agree that this Agreement is the complete and exclusive statement of the mutual understanding of the parties and supersedes and cancels all previous written and oral agreements, communications and other understandings relating to the subject matter of this Agreement, and that all waivers and modifications must be in a writing signed by both parties, except as otherwise provided herein. No agency, partnership, joint venture, or employment is created as a result of this Agreement and a party does not have any authority of any kind to bind the other party in any respect whatsoever. In any action or proceeding to enforce rights under this Agreement, the prevailing party will be entitled to recover costs and attorneys' fees. Client acknowledges that any unauthorized use of the Platform will cause irreparable harm and injury to Panorama for which there is no adequate remedy at law. In addition to all other remedies available under this Agreement, at law or in equity, Client further agrees that Panorama will be entitled to injunctive relief in the event Client uses the Platform in violation of the limited license granted herein or uses the Platform in any way not expressly permitted by this Agreement. All notices under this Agreement will be in writing and sent to the recipient's address set forth in the SO and will be deemed to have been duly given when received, if personally delivered; when receipt is electronically confirmed, if transmitted by facsimile or email; the day after it is sent, if sent for next day delivery by recognized overnight delivery service; and upon receipt, if sent by certified or registered mail, return receipt requested. Each party agrees that it will not, without prior written consent of the other, issue a press release regarding their business relationship. Notwithstanding anything herein to the contrary, Panorama may identify Client and the relationship between Panorama and Client in Panorama's marketing collateral, website, and other promotional and marketing materials. Each party will be excused from performance for any period during which, and to the extent that, it is prevented from performing any obligation or service, in whole or in part, as a result of a cause beyond its reasonable control and without its fault or negligence, including, but not limited to, acts of God, acts of war, epidemics, fire, communication line failures, power failures, earthquakes, floods, blizzard, or other natural disasters (but excluding failure caused by a party's financial condition or any internal labor problems (including strikes, lockouts, work stoppages or slowdowns, or the threat thereof)) (a "Force Majeure Event"). Delays in performing obligations due to a Force Majeure Event will automatically extend the deadline for performing such obligations for a period equal to the duration of such Force Majeure Event. Except as otherwise agreed upon by the parties in writing, in the event such non-performance continues for a period of thirty (30) days or more, either party may terminate this Agreement by giving written notice thereof to the other party. Upon the occurrence of any Force Majeure Event, the affected party will give the other party written notice thereof as soon as reasonably practicable of its failure of performance, describing the cause and effect of such failure, and the anticipated duration of its inability to perform. This Agreement will be governed by the laws of the Commonwealth of Massachusetts without regard to its conflict of laws provisions. For all disputes relating to this Agreement, each party submits to the exclusive jurisdiction of the state and federal courts located in Boston, Massachusetts and waives any jurisdictional, venue, or inconvenient forum objections to such courts.





# Proposal: Student and Parent Survey Program

*Prepared for Madera Unified School District*

Panorama Education, Inc.

**For inquiries, contact:**

Kevin Hayden

Office: 617.631.8744

Cell: 617.901.2410

[khayden@panoramaed.com](mailto:khayden@panoramaed.com)

109 Kingston St., 5th Floor

Boston, MA 02111



## About Panorama Education

Panorama Education partners with school districts and state departments of education to design and implement survey programs for students, parents, staff. Through our technology platform and client services team, we ensure that surveys are administered according to best practices, and we provide reports and analysis that are clear, actionable, and, most importantly, help teachers and administrators improve their schools.

Panorama currently runs survey programs online and on paper in over 5,000 schools across 31 states, with clients including the San Francisco Unified School District, Dallas Independent School District, the Connecticut State Department of Education, the North Carolina Department of Public Instruction, Achievement First, and Teach for America.

## Overview of Proposed Survey Program

Panorama will work with Madera USD to design and implement a survey program of students and parents. The survey program will gather feedback about teaching and learning, school climate, safety and bullying, and/or other important issues, customized for the district. Panorama will analyze the results and provide educators with access to an interactive online reporting web site that they can use to understand the survey data – and how to take action from there. Teachers, principals, and district leaders will use the results to inform practice and drive improvement.

### SURVEY INSTRUMENT

Panorama will work with Madera USD to customize survey instruments for students and parents based on Panorama's validated survey instruments and item banks. Alternatively, Panorama can also administer questions provided by Madera USD, such as questions administered in previous years.

Panorama's has administered surveys on topics including:

- Teaching and learning
- School climate
- Campus culture
- Stakeholder engagement
- Workplace environment
- Social emotional learning / non-cognitive skills
- College and career readiness
- Student safety



## SURVEY ADMINISTRATION

Panorama will administer surveys to students and parents. Panorama's survey tools have been specifically designed for K-12 education, and Panorama supports the following options:

### **Administer Surveys Online or on Paper**

Panorama can administer student and parent surveys online or on paper – or a combination of both.

#### *Online Surveys*

Panorama uses an access code system to ensure that each person gets the correct survey and only takes the survey once. Panorama generates a unique access code or survey link for each student and parent. Panorama can email survey links to parents. For students, Panorama can provide access code lists or have students log on to the survey using their school ID numbers. (Alternatively, Panorama can create a single shared access code or link for each school.)

The survey web site is optimized for desktop computers, laptops, tablets, and smartphones

#### *Paper Surveys*

To maximize parent response rates, Panorama can mail survey packets home to each family. Panorama will include a cover letter, a survey form, and a postage paid return envelope, as well as an online access code in case the family prefers to take the survey online.

For students, Panorama can print and ship survey forms to each school, with surveys bundled by teacher or grade level for easy distribution. Panorama will include a pre-paid return label, and after administering the surveys, schools will return the forms to Panorama for processing and analysis. (Panorama can also provide parent and teacher surveys on paper to each school.)

### **Track Response Rates in Real Time**

Throughout survey administration, the district will have access to a survey participation dashboard that shows survey response rates at the teacher (if applicable), school, and district levels. For online surveys, the dashboard is “real time” and updates automatically; results from paper surveys are posted as soon as packages are received and processed. School and district staff can quickly see identify low response rates and take action to improve them

### **Follow-up with People Who Haven't Taken the Survey**



Panorama makes it easy to follow-up with students and parents who haven't taken the survey yet. Panorama can send regular reminder emails to people who haven't responded yet. For schools and districts that would like to follow up individually as well, Panorama can provide lists of those students and parents who have not yet completed surveys.

For parent surveys, Panorama works with many districts run surveys both online and on paper. To reduce cost, Panorama will send the survey via email to all parents, and then Panorama will follow up with non-responding parents with a mailed survey.

### **Administer Surveys in Virtually Any Language**

Surveys can be administered in virtually any language, include right-to-left languages, using translations provided by the district. Panorama's student and parent survey instruments are now available in 9 different languages.

### **Gather Feedback Unlimited Times Each Year**

We believe in the power of feedback, and districts can use Panorama to administer surveys as many times over the course of the year as they'd like, at no additional cost.

### **Easily Survey Students about Their Teachers and Classes**

For districts that administer student surveys about individual classes and teachers, Panorama includes special features to ensure the validity of those results. If desired, Panorama can use roster information to make sure that students only receive surveys for their teacher(s). (Students won't be selecting the teacher's name from a drop down list!)

For secondary students with multiple teachers, Panorama will work with Madera USD to determine whether students should take surveys about each of their teachers or only a certain number of teachers. If the district prefers the latter option, Panorama can administer surveys according to a general rule that determines which classes will participate (e.g. "Students will be surveyed in their third period classes"), or Panorama can assign students to a random sample of their classes using a stratified random sampling algorithm.

If the district wishes to include school-level survey questions in the program as well, Panorama will ensure that each student receives the school-level questions only once, regardless of the number of teacher surveys the student takes.

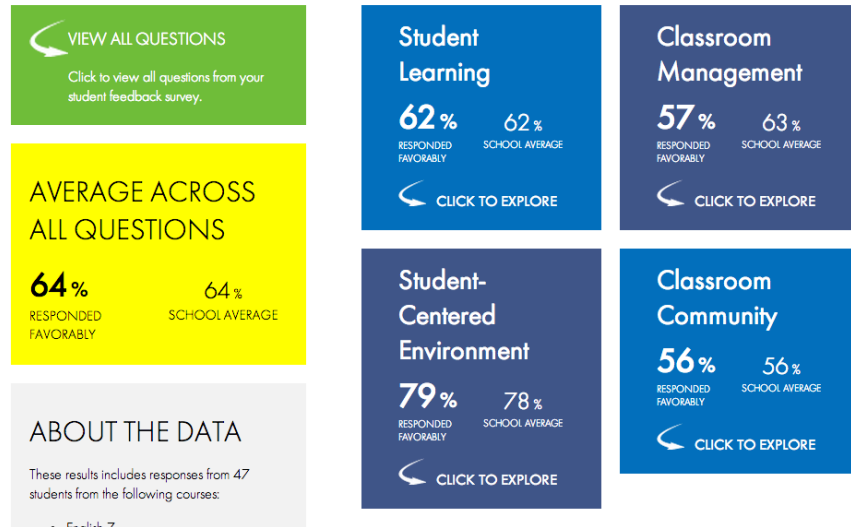


## REPORTING

Panorama has developed a powerful analysis and reporting system for teacher-, school-, and district-level survey data. Our platform generates easy-to-read, attractive reports for every teacher and school. We strongly believe that a survey program must offer educators constructive and actionable feedback, and we have specifically designed our reports to help educators improve their practice.

### Spring 2013

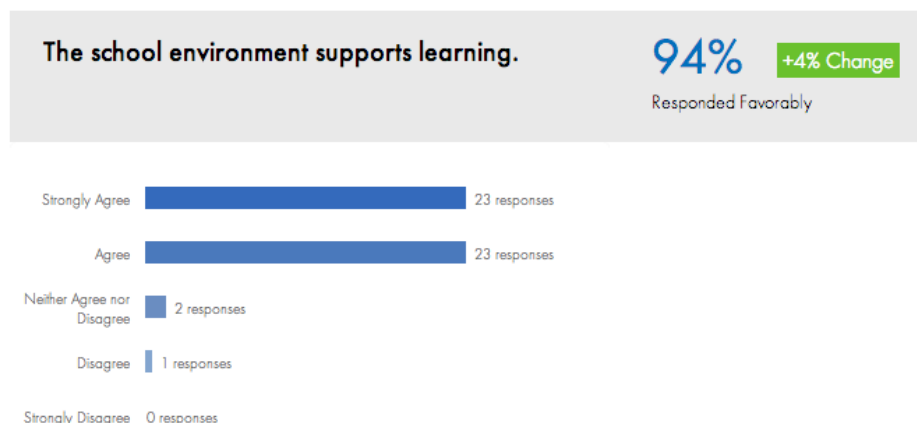
John Smith  
Student Survey (6-12)



## Explore Survey Results Online – Or Download Beautiful Printable PDFs

We provide reports to educators via an interactive website, with printable PDFs available for those who prefer hard copies. All Panorama reports begin with a highlights section that identifies the most important and relevant findings. Surveys gather a significant amount of information, and these key takeaways help teachers and administrators focus their professional growth.

Then, both printable and online reports include detailed information for each question, including attractive, easy-to-read graphs.





## See Change Over Time (Longitudinal) Information

If you've administered the survey before, Panorama will show change-over-time information for each question and category. If this is your first year with Panorama, we can import your data from last year so you don't lose your baseline data.

## Comparison Information Helps Educators Put Results in Context

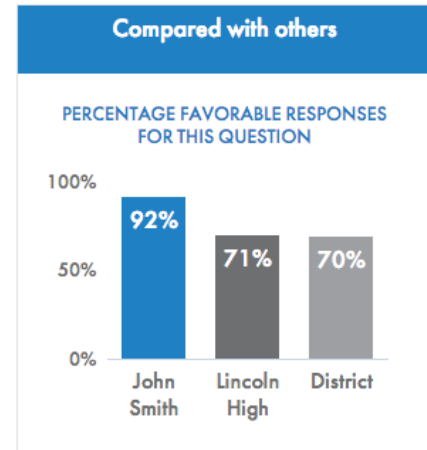
For each question and category, reports include comparison data. For teacher reports, comparison data can include aggregate results from the department/subject area (e.g. "Average Across All Math Teachers"), the school, and/or the district. School-level reports include comparison information from across the district (e.g. "Lincoln High School vs. Our District Average").

This year, we're also piloting national benchmark data for some survey questions – if you're interested, please let us know and we're happy to share more.

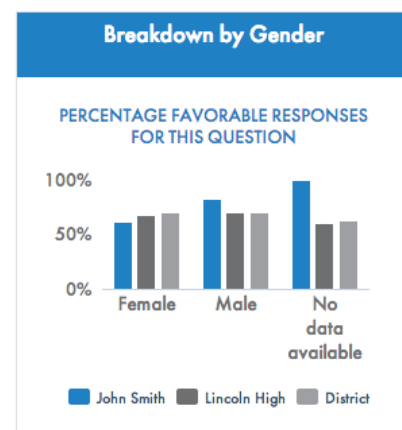
## Break Down "Average" Scores and Look at Subgroups to Understand What's Really Going On

One important feature in the interactive online reports is the ability to break down results by student and parent subgroup populations, while maintaining confidentiality.

In our research, we've discovered that overall averages often conceal important insights that exist in survey results. For example, student feedback in a particular area may vary significantly between boys and girls, or between one grade level and another. Or, parent feedback may differ greatly between parents who speak English fluently and those who do not.



**My teacher makes me feel that he/she really cares about me.**

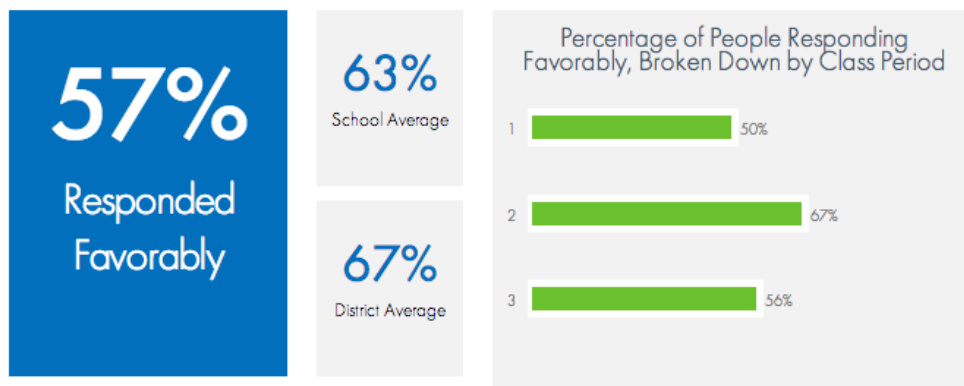






Panorama works with districts to identify the breakdowns that are most important, and Panorama's reports let educators explore the data in depth. In the past, we have included analysis of gender, race/ethnicity, ELL status, SPED status, grade level, years of teaching experience, staff role, and home language. Teachers reports can include breakdowns of feedback by class period. Teachers and administrators tell us that these subgroup insights are extremely helpful for their growth.

## Classroom Management



### Data Export

District survey administrators can download complete data exports in XSLX and CSV formats.



## Budget:

### Annual Licensing and Support

Item	Cost
Online Parent surveys, including survey administration, analysis, and reporting	\$1/ parent
Online Student surveys, including survey administration, analysis, and reporting	\$1/ student



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 8, 2015

**Subject:** First Reading of Revised Board Policies, Administrative Regulations, and Exhibits for Educational Services Department.

**Responsible Staff:** Victor M. Villar, Associate Superintendent of Educational Services

**Agenda Placement:** New Business

**Background/rationale:**

- Revisions/New Language are recommended by CSBA on the following Board Policies, Administrative Regulations, and Exhibits:
  - AR 0420.4 Charter School Authorization
  - AR 5112.2 Exclusions from Attendance
  - BP 5141.31 Immunizations
  - AR 5141.31 Immunizations
  - AR 6145.2 Athletic Competition
  - BP 6151 Class Size
  - AR 6158 Independent Study
  - BP 6190 Evaluation of the Instructional Program

**Financial impact:**

- None.

**Superintendent's recommendation:**

- The Superintendent recommends the first reading of the revised Board Policies, Administrative Regulations, and Exhibits.

**Supporting documents attached:**

- Revised Board Policies, Administrative Regulations and Exhibits.

# **Madera USD**

## **Administrative Regulation**

### **Charter School Authorization**

AR 0420.4

#### **Philosophy, Goals, Objectives and Comprehensive Plans**

##### **Petition Signatures**

A petition for the establishment of a start-up charter school must be signed by either the following: (Education Code 47605)

1. A number of parents/guardians equivalent to at least one-half of the number of students that the charter school estimates will enroll in the school for its first year of operation
2. A number of teachers equivalent to at least one-half of the total number of teachers that the charter school estimates will be employed at the school during its first year of operation

If the charter petition calls for an existing public school to be converted to a charter school, the petition must be signed by at least 50 percent of the permanent status teachers currently employed at the school. (Education Code 47605)

(cf. 4116 - Permanent/Probationary Status)

In circulating a petition, the petitioners shall include a prominent statement explaining that a parent/guardian's signature means that the parent/guardian is meaningfully interested in having his/her child attend the charter school or, in the case of a teacher's signature, that the teacher is meaningfully interested in teaching at the charter school. The proposed charter shall be attached to the petition. (Education Code 47605)

##### **Advisory Committee**

At his/her discretion, the Superintendent or designee may establish a staff advisory committee to evaluate the completeness of a petition or the merits of a proposed educational program and to identify any concerns that should be addressed by the petitioners. The Superintendent or designee shall also consult with legal counsel, as appropriate, regarding compliance of the charter proposals with legal requirements.

(cf. 2230 - Representative and Deliberative Groups)

##### **Components of Charter Petition**

The charter petition shall include affirmations of the conditions described in Education Code 47605(d) as well as reasonably comprehensive descriptions of: (Education Code 47605, 47611.5)

1. The educational program of the school, designed, among other things, to identify those whom the school is attempting to educate, what it means to be an "educated person" in the 21st century, and how learning best occurs. The goals identified in that program shall include the objective of enabling students to become self-motivated, competent, and lifelong learners.

The petition shall include a description of annual goals for all students and for each numerically significant subgroup of students identified pursuant to Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth, and homeless students. These goals shall be aligned with the state priorities listed in Education Code 52060 that apply to the grade levels served or the nature of the program operated by the charter school. The petition also shall describe specific annual actions to achieve those goals. The petition may identify additional priorities established by the charter school, goals aligned with those priorities, and specific annual actions to achieve those goals.

(cf. 0420.41 - Charter School Oversight)

(cf. 0460 - Local Control and Accountability Plan)

If the proposed school will serve high school students, the petition shall describe the manner in which the charter school will inform parents/guardians about the transferability of courses to other public high schools and the eligibility of courses to meet college entrance requirements. Courses offered by the charter school that are accredited by the Western Association of Schools and Colleges may be considered transferable, and courses approved by the University of California or the California State University as creditable under the "A-G" admissions criteria may be considered to meet college entrance requirements.

2. The measurable student outcomes identified for use by the charter school. Student outcomes means the extent to which all students of the school demonstrate that they have attained the skills, knowledge, and attitudes specified as goals in the school's educational program, including outcomes that address increases in student academic achievement both schoolwide and for each numerically significant subgroup of students served by the charter school. The student outcomes shall align with the state priorities identified in Education Code 52060 that apply for the grade levels served or the nature of the program operated by the charter school.

3. The method by which student progress in meeting the identified student outcomes is to be measured. To the extent practicable, the method for measuring student outcomes for state priorities shall be consistent with the way information is reported on a school accountability report card.

(cf. 0510 - School Accountability Report Card)

4. The governance structure of the school, including, but not limited to, the process to be followed by the school to ensure parent/guardian involvement.

5. The qualifications to be met by individuals to be employed by the school.

6. The procedures that the school will follow to ensure the health and safety of students and staff including the requirement that each school employee furnish the school with a criminal record summary as described in Education Code 44237.
7. The means by which the school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the district's territorial jurisdiction.
8. Admission requirements, if applicable.
9. The manner in which annual, independent financial audits shall be conducted, which shall employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies shall be resolved to the Governing Board's satisfaction.
10. The procedures by which students can be suspended or expelled.
11. The manner by which staff members of the charter school will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security.
12. The public school attendance alternatives for students residing within the district who choose to not attend the charter school.
13. A description of the rights of any district employee upon leaving district employment to work in a charter school and of any rights of return to the district after employment at a charter school.
14. The procedures to be followed by the charter school and the Board to resolve disputes relating to charter provisions.
15. A declaration as to whether or not the charter school shall be deemed the exclusive public school employer of the school's employees for purposes of collective bargaining under Government Code 3540-3549.3.
16. The procedures to be used if the charter school closes, including, but not limited to: (5 CCR 11962)
  - a. Designation of a responsible entity to conduct closure-related activities
  - b. Notification to parents/guardians, the Board, the county office of education, the special education local plan area in which the school participates, the retirement systems in which the school's employees participate, and the California Department of Education, providing at least the following information:
    - (1) The effective date of the closure



(2) The name(s) and contact information of the person(s) to whom reasonable inquiries may be made regarding the closure

(3) The students' districts of residence

(4) The manner in which parents/guardians may obtain copies of student records, including specific information on completed courses and credits that meet graduation requirements

c. Provision of a list of students at each grade level, the classes they have completed, and their districts of residence to the responsible entity designated in accordance with item #16a above

d. Transfer and maintenance of all student records, all state assessment results, and any special education records to the custody of the responsible entity designated in accordance with item #16a above, except for records and/or assessment results that the charter may require to be transferred to a different entity

e. Transfer and maintenance of personnel records in accordance with applicable law

f. Completion of an independent final audit within six months after the closure of the school that includes an accounting of all financial assets and liabilities pursuant to 5 CCR 11962 and an assessment of the disposition of any restricted funds received by or due to the school

g. Disposal of any net assets remaining after all liabilities of the school have been paid or otherwise addressed pursuant to 5 CCR 11962

h. Completion and filing of any annual reports required pursuant to Education Code 47604.33

i. Identification of funding for the activities identified in item #16a-h above

Charter school petitioners shall provide information to the Board regarding the proposed operation and potential effects of the school, including, but not limited to: (Education Code 47605)

1. The facilities to be used by the school, including where the school intends to locate

(cf. 7160 - Charter School Facilities)

2. The manner in which administrative services of the school are to be provided

3. Potential civil liability effects, if any, upon the school and district

4. Financial statements that include a proposed first-year operational budget, including start-up costs and cash-flow and financial projections for the first three years of operation

## Location of Charter School

Unless otherwise exempted by law, the charter petition shall identify a single charter school that will operate within the geographic boundaries of the district. A charter school may propose to operate at multiple sites within the district as long as each location is identified in the petition. (Education Code 47605, 47605.1)

A charter school that is unable to locate within the district's jurisdictional boundaries may establish one site outside district boundaries but within the county, provided that: (Education Code 47605, 47605.1)

1. The district is notified prior to approval of the petition.
2. The County Superintendent of Schools and Superintendent of Public Instruction are notified before the charter school begins operations.
3. The charter school has attempted to locate a single site or facility to house the entire program but such a facility or site is unavailable in the area in which the school chooses to locate, or the site is needed for temporary use during a construction or expansion project.

A charter school may establish and locate a resource center, meeting space, or other satellite facility in an adjacent county if both of the following conditions are met: (Education Code 47605.1)

1. The facility is used exclusively for the educational support of students who are enrolled in nonclassroom-based independent study of the charter school.
2. The charter school provides its primary educational services in, and a majority of the students it serves are residents of, the county in which the school is authorized.

Regulation MADERA UNIFIED SCHOOL DISTRICT  
approved: December 13, 2011 Madera, California  
revised: June 26, 2014

# Madera USD

## Administrative Regulation

### Exclusions From Attendance

AR 5112.2

#### Students

~~Students may be excluded from attendance at district schools if they:~~

~~1. Are under the legal age of attendance, except as otherwise provided by law. (Education Code 48210)~~

~~(cf. 5111 Admission)~~

~~2. Do not present evidence of immunization from certain infectious diseases as required by law. A student shall not be excluded, however, if the parent/guardian, in writing, requests exemption from the immunization requirement on the basis of the student's physical condition or a conflict with the parent/guardian's religious beliefs. (Health and Safety Code 120335, 120365, 120370)~~

~~(cf. 5141.31 Immunizations)~~

~~3. Are reasonably suspected of having active tuberculosis. (Health and Safety Code 121485, 121495, 121505)~~

~~(cf. 5141.26 Tuberculosis Testing)~~

~~(cf. 5141.33 Head Lice)~~

~~4. Are infected with any contagious or infectious disease. (Education Code 49451; 5 CCR 202)~~

~~(cf. 5141.22 Infectious Diseases)~~

~~5. Reside where any contagious, infectious, or communicable disease subject to quarantine exists or has recently existed, unless written permission of the health officer is provided. (Health and Safety Code 120230)~~

~~6. Have not had the health screening, specified in Health and Safety Code 124040, before or within the first 90 days of attending first grade. Such students may be excluded for up to five days unless the parent/guardian has presented a waiver or the district has exempted the student from this requirement in accordance with law. (Health and Safety Code 124105)~~

~~(cf. 5141.32 Child Health and Disability Prevention Program)~~

The Superintendent or designee shall ensure that each child entering a district school at any grade level adheres to district admission requirements and enrollment procedures.

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

(cf. 5116 - Intradistrict Open Enrollment)

(cf. 5117 - Interdistrict Attendance)

(cf. 5125 - Student Records)

(cf. 5141.3 - Health Examinations)

### Mandatory Exclusions

The Superintendent or designee shall not unconditionally admit any student to an elementary or secondary school, preschool, or child care and development program for the first time, nor, after July 1, 2016, admit or advance any student to grade 7 unless the student has been fully immunized in accordance with Health and Safety Code 120335 and BP/AR 5141.31 - Immunizations or is exempted by law.

If a conditionally admitted student has not received required immunizations within 10 days after his/her parent/guardian has been notified of the need to do so, the student shall be excluded until he/she provides written evidence that he/she has received the vaccines due at that time.

(Education Code 48216; Health and Safety Code 120335, 120370; 17 CCR 6055)

(cf. 5141.31 - Immunizations)

(cf. 5141.22 - Infectious Diseases)

The Superintendent or designee shall not admit a student who is reasonably suspected of having active tuberculosis. He/she shall be denied admission until the local health officer or licensed medical practitioner informs the district, in writing, that the student is no longer at risk of developing or transmitting the disease. (Health and Safety Code 121485, 121495, 121505)

(cf. 5141.26 - Tuberculosis Testing)

The Superintendent or designee shall exclude a student who is infected with any contagious or infectious disease. The student shall be permitted to return to school when a medical provider informs the Superintendent or designee in writing that he/she is satisfied that the contagious or infectious disease no longer exists. (Education Code 49451; 5 CCR 202)

The Superintendent or designee shall exclude a student who resides where any contagious, infectious, or communicable disease subject to quarantine exists or has recently existed and who is subject to strict isolation or quarantine of contacts, unless written permission of the health officer is provided. (Health and Safety Code 120230)

## **Permissive Exclusions**

A student may be excluded from attendance at a district school under either of the following circumstances:

1. If there is good cause to believe that the student has been exposed to any disease stated in Health and Safety Code 120335 and his/her documentation of immunization does not show proof of immunization against that disease, the student may be temporarily excluded from the school until the local health officer is satisfied that the student is no longer at risk of developing or transmitting the disease. (Health and Safety Code 120335, 120370)

2. If the student has not had the health screening specified in Health and Safety Code 124040 before or within the first 90 days of attending first grade, he/she may be excluded for up to five days unless the parent/guardian has presented a waiver or the district has exempted the student from this requirement in accordance with law. (Health and Safety Code 124105)

(cf. 5141.32 - Health Screening for School Entry)

## **Notifications to Parents/Guardians**

~~Prior to excluding a student from attendance, the Superintendent or designee shall send a notice to the student's parent/guardian stating the facts leading to the exclusion.~~

The Superintendent or designee may exclude a student without prior notice to the parent/guardian if the student is excluded because: (Education Code 48213)

1. He/she resides in an area subject to quarantine pursuant to Health and Safety Code 120230
2. He/she is exempt from a medical examination but suffers from a contagious or infectious disease pursuant to Education Code 49451.
3. The Superintendent or designee determines that the presence of the student would constitute a clear and present danger to the safety or health of other students or school personnel.

However, in such cases, the Superintendent or designee shall send a notice as soon as reasonably possible after the exclusion. (Education Code 48213)

(cf. 5145.6 - Parental Notifications)

In all other cases, the Superintendent or designee shall send a notice to the student's parent/guardian stating the facts leading to the exclusion, prior to excluding the student from attendance.

## **Appeals from Exclusion**

Upon exclusion of his/her child, a parent/guardian may meet with the Superintendent or designee

to discuss the exclusion. If the parent/guardian disagrees with the decision of the Superintendent or designee to exclude his/her child, he/she may appeal the decision to the Governing Board.

The parent/guardian shall have an opportunity to inspect all documents upon which the district is basing its decision, to challenge any evidence and question any witness presented by the district, to present oral and documentary evidence on the student's behalf, and to have one or more representatives present at the meeting.

Legal Reference:

EDUCATION CODE

48210-48216 Persons excluded

49076 Access to records by persons without written consent or under judicial order

49408 Information of use in emergencies

49451 Parent's refusal to consent

HEALTH AND SAFETY CODE

120230 Exclusion of persons from school

120325-120380 Educational and child care facility immunization requirements

121475-121520 Tuberculosis tests for students

124025-124110 Child Health and Disability Prevention Program

CODE OF REGULATIONS, TITLE 5

202 Exclusion of students with a contagious disease

CODE OF REGULATIONS, TITLE 17

6055 Exclusion for failure to obtain required immunizations

Management Resources:

CSBA PUBLICATIONS

Recent Legislation on Vaccines: SB 277, Fact Sheet, August 2015

WEB SITES

California Department of Health Services: <http://www.dhs.ca.gov>

<http://www.cdph.ca.gov/programs/immunize>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Regulation MADERA UNIFIED SCHOOL DISTRICT

approved: December 13, 2011 Madera, California



# Madera USD

## Board Policy

### Immunizations

BP 5141.31

#### Students

To protect the health of all students and staff and to curtail the spread of infectious diseases, the Governing Board ~~desires to~~ shall cooperate with state and local health agencies to encourage and facilitate immunization of all district students against preventable diseases.

(cf. 1400 - Relations between Other Governmental Agencies and the Schools)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.26 – Tuberculosis Testing)

(cf. 6142.8 – Comprehensive Health Education)

~~Students entering a district school or child care and development program, or transferring between school campuses, shall present an immunization record which shows at least the month and year of each immunization in accordance with law. Students shall be excluded from school or exempted from immunization requirements only as allowed by law.~~

Each student enrolling for the first time in a district elementary or secondary school, preschool, or child care and development program, or after July 1, 2016, enrolling in or advancing to grade 7 shall present an immunization record from any authorized private or public health care provider certifying that he/she has received all required immunizations in accordance with law. Students shall be excluded from school or exempted from immunizations requirements only as allowed by law

(cf. 5112.1 - Exemptions from Attendance)

(cf. 5112.2 - Exclusions from Attendance)

(cf. 5141.32 – Health Screening for School Entry)

(cf. 5148 - Child Care and Development)

(cf. 5148.3 – Preschool/Early Childhood Education)

~~Each transfer student shall be requested to present his/her immunization record certifying that he/she has received all required immunizations currently due before he/she is admitted to school. Students who are homeless or placed in foster care shall be admitted immediately pending receipt of immunization records. if possible, upon registration at a district school.~~

(cf. 6173 – Education for Homeless Children)

(cf. 6173.1 – Education for Foster Youth)

(cf 6173.2 – Education of Children of Military Families)

Legal Reference:

EDUCATION CODE

44871 Qualifications of supervisor of health

46010 Total days of attendance

48216 Immunization

48853.5 Immediate enrollment of foster youth

48980 Required notification of rights

49403 Cooperation in control of communicable disease and immunizations

49426 Duties of school nurses

49701 Flexibility in enrollment of children of military families

51745-51749.6 Independent study

HEALTH AND SAFETY CODE

120325-120380 Immunization against communicable disease especially:

120335 Immunization requirement for admission

120395 Information about meningococcal disease, including recommendation for vaccination

120440 Disclosure of immunization information

CODE OF REGULATIONS, TITLE 5

430 Student records

CODE OF REGULATIONS, TITLE 17

6000-6075 School attendance immunization requirements

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

UNITED STATES CODE, TITLE 42

11432 Immediate enrollment of homeless children

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family educational Rights and Privacy

Management Resources:

~~DEPARTMENT OF HEALTH SERVICES~~

~~Commonly Asked Questions About the New School Immunization Requirements, March 1999~~

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH

California Immunization Handbook for Child Care Programs and Schools, August 2015

Guide to Immunizations Required for Child Care

Parents' Guide to Immunizations Required for Child Care

Parents' Guide to Immunizations Required for School Entry

EDUCATION AUDIT APPEALS PANEL PUBLICATIONS

Guide for Annual Audits of Local Education Agencies and State Compliance Reporting, July 2015

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Family educational Rights and Privacy Act (FERPA) and H1N1, October 2009

WEB SITES

CDE: <http://www.cde.ca.gov>

California Department of Public Health, Immunization Branch:

<http://cdph.ca.gov/programs/immunize>

California Department of Public health Shots for Schools: <http://shotsforschools.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>  
Education Audit Appeals Panel: <http://www.eaap.ca.gov>  
U.S. Department of Education: <http://www.ed.gov>

Policy MADERA UNIFIED SCHOOL DISTRICT  
adopted: December 13, 2011 Madera, California

# Madera USD

## Administrative Regulation

### Immunizations

AR 5141.31

#### Students

#### Required Immunizations

The Superintendent or designee shall provide parents/guardians, upon school registration, a written notice summarizing the state's immunization requirements.

The Superintendent or designee shall not unconditionally admit any student to a district elementary or secondary school, preschool, or child care and development program for the first time nor, after July 1, 2016, admit or advance any student to grade 7 unless the student has been fully immunized. ~~specified grade levels unless the student has presented documentation of full immunization.~~ The student shall present documentation of full immunization, in accordance with the age/grade and dose required by the California Department of Public Health (CDPH), against the following diseases: (Health and Safety Code 120335; 17 CCR 6020)

1. Measles, mumps, and rubella (MMR)
2. Diphtheria, tetanus, and pertussis (whooping cough) (DTP, DTaP, or Tdap)
3. Poliomyelitis (polio)
4. Hepatitis B
5. Varicella (chickenpox)
6. Haemophilus influenza type b (Hib meningitis)
7. Any other disease designated by the CDPH

(cf. 5141.22 - Infectious Diseases)

(cf. 5148 - Child Care and Development)

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6170.1 – Transitional Kindergarten)

However, full immunization against hepatitis B shall not be a condition by which the Superintendent or designee shall admit or advance any student to grade 7. (Health and Safety Code 120335)

~~Any student leaving the United States for a time greater than six months will be required to~~

~~obtain a new TB skin test or TB clearance before re-entering school.~~

A student who qualifies for an individualized education program (IEP), unless otherwise exempt, shall be fully immunized in accordance with Health and Safety Code 120335 and this regulation. However, the district shall continue to implement the student's IEP and shall not prohibit the student from accessing any special education and related service required by his/her IEP regardless of whether the student is fully immunized. (Health and Safety Code 120335).

(cf. 6159 – Individualized Education Program)

The student's immunization record shall be provided by the student's health care provider or from the student's previous school immunization record. The record must show at least the month and year of each dose, except that the day, month, and year must be shown for the MMR doses given during the month of the first birthday and for the Tdap dose given during the month of the seventh birthday. (17 CCR 6070) ~~the date that each dose was administered.~~

#### Exemptions

Exemption from one or more immunization requirements shall be granted under ~~either~~ any of the following circumstances: ~~(Health and Safety Code 120365, 120370; 17 CCR 6051)~~

1. The student's parent/guardian files with the district ~~provides~~ a written statement by a licensed physician to the effect that, due to the physical condition of the child is such, or medical circumstances relating to the child are such, that the immunization is not considered safe. ~~of the student, one or more immunizations are considered unsafe or are permanently not indicated. The physician's statement shall indicate the specific nature and probable duration of the medical condition or circumstances, including, but not limited to, family medical history, for which the physician does not recommend immunization (Health and Safety Code 120370; 17 CCR 6051) that contraindicate immunization. In such circumstances, the student shall be exempted from one or more vaccines to the extent indicated by the physician's statement.~~

2. The student's parent/guardian files with the district, before January 1, 2016, a letter or written affidavit stating that an immunization is contrary to his/her personal beliefs, in which case the student shall be exempted from immunization until he/she enrolls in the next applicable grade span requiring immunization (birth to preschool, grades K-6, grades 7-12). ~~provides a letter or affidavit documenting which immunizations required by Health and Safety Code 120355 have been given and which immunizations have not been given on the basis that they are contrary to the parent/guardian's beliefs.~~

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

When a student transfers to a different school within the district or transfers into the district from another school district in California, his/her personal beliefs exemption filed before January 1, 2016, shall remain in effect until the next applicable grade span. A student transferring from a school outside the district shall present a copy of the personal beliefs exemption upon

enrollment. When a student transfers into the district from outside California and presents a personal beliefs exemption issued by another state or country prior to January 1, 2016, the Superintendent or designee may consult with legal counsel regarding the applicable immunization requirements.

3. The student is enrolled in an independent study program pursuant to Education Code 51745-51749.6 and does not receive classroom-based instruction.

(cf. 6158 – Independent Study)

~~When immunization(s) are contrary to the parent/guardian's personal beliefs but there is good cause to believe that the student has been exposed to one of the communicable diseases listed in Health and Safety Code 120325, the student may be temporarily excluded from school until the local public health officer is satisfied that the student is no longer at risk of developing the disease.~~

~~On or after January 1, 2014, the parent/guardian shall also submit a form prescribed by the CDPH which includes a signed attestation by a health care practitioner that indicates he/she has provided the parent/guardian with information regarding the benefits and risks of the immunization and the health risks of the communicable diseases listed in Health and Safety Code 120335 to the person and the community. The parent/guardian shall sign a statement indicating that he/she has received this information. Neither the health care practitioner nor the parent/guardian shall sign these statements more than six months prior to the date that the student is subject to the immunization requirement. In lieu of the original form, the district shall accept a photocopy of the signed form or a letter by a health care practitioner that includes all information and attestations included on the form.~~

#### ~~Exclusions Due to Lack of Immunizations~~

~~Any student without the required evidence of immunization may be excluded from school until the immunization is obtained or an exemption is granted in accordance with the section "Exemptions" above.~~

~~(cf. 5112.2 – Exclusions from Attendance)~~

~~(cf. 6183 – Home and Hospital Instruction)~~

~~Before an already admitted student is excluded from school attendance because of lack of immunization, the Superintendent or designee shall notify the parent/guardian that he/she has 10 school days to supply evidence of proper immunization or an appropriate exemption. (Education Code 48216; 17 CCR 6040)~~

~~This notice shall refer the parent/guardian to the student's usual source of medical care or, if the student has no usual source of medical care, then to the county health department or school immunization program, if any. (Education Code 48216)~~



(cf. 5141.6 – School Health Services)

~~The Superintendent or designee shall exclude from further attendance any student who fails to obtain the required immunization within 10 school days following receipt of the parent/guardian notice specified above, unless the student is exempt from immunization for medical reasons or personal beliefs. The student shall remain excluded from school until he/she has received another dose of each required vaccine due at that time. The student shall also be reported to the attendance supervisor or principal. (17 CCR 6055)~~

#### Conditional Enrollment

The Superintendent or designee may conditionally admit a student with documentation from an authorized health care provider ~~physician~~ that: (Health and Safety Code 120340; 17 CCR 6000, 6035)

1. The student has not received all the immunizations required for his/her age group, but has commenced receiving doses of all required vaccines and is not due for any other doses at the time of admission. ~~He/she has received some but not all required immunizations and is not due for any vaccine dose at the time of admission~~
2. The student ~~He/she~~ has a temporary exemption from immunization for medical reasons pursuant to item #1 in the section “Exemptions” above.

The Superintendent or designee shall notify the student's parents/guardians of the date by which the student must complete all the remaining doses ~~when they become due~~ as specified in 17 CCR 6035.

(cf. 5145.6 – Parental Notifications)

In addition, a transfer student may be conditionally admitted for up to 30 school days while his/her immunization records are being transferred from the previous school. If such documentation is not presented within 30 days, the student shall be excluded from school until the required immunizations have been administered. (17 CCR 6070).

The Superintendent or designee shall review the immunization record of each student admitted conditionally every 30 days until that student has received all the required immunizations. If the student does not receive the required immunizations within the specified time limits, he/she shall be excluded from further attendance until the immunizations are received. (Health and Safety Code 120375; 17 CCR 6070)

The Superintendent or designee shall immediately enroll homeless students, foster youth, and students of military families even if their immunization records are missing or unavailable at the time of enrollment. School or district staff shall work with the student’s prior school to obtain the student’s immunization records or shall ensure that he/she is properly immunized. (Education Code 48853.5, 49701; Health and Safety Code 120341; 42 USC 11432)

(cf. 6173 – Education for Homeless Children)  
(cf 6173.1 – Education for Foster Youth)  
(cf 6173.2 – Education of Children of Military Families)

#### Exclusions Due to Lack of Immunizations

Any student without the required evidence of immunization may be excluded from school until the immunization is obtained or an exemption is granted in accordance with the section “Exemptions” above.

(cf. 5112.2 –Exclusions from Attendance)  
(cf. 6183 – Home and Hospital Instruction)

Before an already admitted student is excluded from school attendance because of lack of immunization, the Superintendent or designee shall notify the parent/guardian that he/she has 10 school days to supply evidence of proper immunization or an appropriate exemption. This notice shall refer the parent/guardian to the student’s usual source of medical care or, if the student has no usual source of medical care, then to the county health department or school immunization program, if any. (Education Code 48216; 17 CCR 6040)

(cf. 5141.6 – School Health Services)

The Superintendent or designee shall exclude from further attendance any already admitted student who fails to obtain the required immunization within 10 school days following the parent/guardian’s receipt of the notice specified above. The student shall remain excluded from school until he/she provides written evidence that he/she has received a dose of each required vaccine due at the time. The student shall also be reported to the attendance supervisor or principal. (17 CCR 6055)

#### Exclusion Due to Exposure to Disease

If the district has good cause to believe that a student has been exposed to a disease listed in the section “Required Immunizations” above and his/her documentation of immunization does not show proof of immunization against that disease, that student may be temporarily excluded from the school until the local health officer informs the district in writing that he/she is satisfied that the student is no longer at risk of developing or transmitting the disease. (Health and Safety Code 120370)

#### Records

The Superintendent or designee shall record each new entrant's immunizations in the California School Immunization Record and retain it as part of the student's mandatory permanent student record. District staff shall maintain the confidentiality of immunization records and may disclose such information to state and local health departments only in accordance with law. (Health and Safety Code 120375, 120440; 17 CCR 6070)

(cf. 5125 – Student Records)

The district shall retain in the mandatory record any physician or health office statement, personal beliefs letter or affidavit, reason for conditional enrollment, or any other documentation related to the student's immunization record or exemptions.

#### Audits

If an audit reveals deficiencies in the district's reporting procedures, the Superintendent or designee shall present the Board with a plan to remedy such deficiencies.

Regulation     MADERA UNIFIED SCHOOL DISTRICT  
approved: December 13, 2011     Madera, California  
revised:     March 12, 2013

# Madera USD

## Administrative Regulation

### Athletic Competition

AR 6145.2

#### Instruction

#### Nondiscrimination and Equivalent Opportunities in the Athletic Program

No student shall be excluded from participation in, be denied the benefits of, be denied equivalent opportunity in, or otherwise be discriminated against in interscholastic, intramural, or club athletics on the basis of actual or perceived sex, sexual orientation, gender, gender identity, gender expression, ethnic group identification, race, ancestry, national origin, religion, color, mental or physical disability, or any other basis specified in law. (Education Code 220, 221.5, 230; 5 CCR 4920; 34 CFR 106.41)

(cf. 0410 - Nondiscrimination in District Programs and Activities)  
(cf. 5145.3 - Nondiscrimination/Harassment)

The Superintendent or designee may provide single-sex teams where selection for the teams is based on competitive skills. (34 CFR 106.41; 5 CCR 4921)

Each student shall be allowed to participate in any single-sex athletic program or activity consistent with his/her gender identity and for which he/she is otherwise eligible to participate, irrespective of the gender listed on the student's records.

When a school provides only one team in a particular sport for members of one sex, but provides no team in the same sport for members of the other sex, and athletic opportunities in the total program for that sex have been previously limited, members of the excluded sex shall be allowed to try out and compete with the team. The same standards for eligibility shall be applied to every student trying out for a team, regardless of sex, sexual orientation, or other protected group status. (5 CCR 4921; 34 CFR 106.41)

When determining whether equivalent opportunities are available to both sexes in athletic programs, the Superintendent or designee shall consider, among other factors: (5 CCR 4922; 34 CFR 106.41)

1. Whether the selection of sports and levels of competition offered effectively accommodate the interests and abilities of both sexes

The athletic program shall be considered to effectively accommodate the interests and abilities of both sexes if it meets one of the following criteria:

(Education Code 230)AR6145.2(b)

- a. The interscholastic-level participation opportunities for male and female students are provided in numbers substantially proportionate to their respective enrollments
  - b. When the members of one sex have been and are underrepresented among interscholastic athletes, the district can show a history and a continuing practice of program expansion that is demonstrably responsive to the developing interests and abilities of the members of that sex
  - c. When the members of one sex are currently underrepresented among interscholastic athletes and the district cannot show a history and a continuing practice of program expansion as required in item #b above, the district can demonstrate that the interests and abilities of the members of that sex have been fully and effectively accommodated by the present program
2. The provision and maintenance of equipment and supplies
  3. Scheduling of games and practice times, selection of the season for a sport, and location of the games and practices
  4. Travel and per diem allowances
  5. Opportunities to receive coaching and academic tutoring
  6. Assignment and compensation of coaches and tutors
  7. Provision of locker rooms and practice and competitive facilities
  8. Provision of medical and training facilities and services
  9. Provision of housing and dining facilities and services
  10. Publicity
  11. Provision of necessary funds

#### Health and Safety

The Superintendent or designee shall annually distribute to student athletes and their parents/guardians an information sheet on concussions and head injuries. The student and parent/guardian shall sign and return the information sheet before the student's initiating practice or competition. (Education Code 49475)

(cf. 5145.6 - Parental Notifications)

If a student athlete is suspected of sustaining a concussion or head injury in an athletic activity, he/she shall be immediately removed from the activity for the remainder of the day. The student shall not be permitted to return to the activity until he/she is evaluated by a licensed health care provider trained in the management of concussions and receives the health care provider's written clearance to return to the activity. (Education Code 49475)

The Superintendent or designee shall notify the student's parent/guardian of the date, time, and extent of any injury suffered by the student and any actions taken to treat the student.

The Superintendent or designee shall provide training to coaches, athletic trainers, and/or school nurses regarding concussion symptoms, prevention, and appropriate response.

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

#### Parental Notifications

Before a student participates in interscholastic athletic activities, the Superintendent or designee shall send a notice to the student's parents/guardians which:

1. Contains information about the procedures for filing a discrimination complaint that arises out of an interscholastic athletic activity, including the name of the district's Title IX Coordinator

(cf. 1312.3 - Uniform Complaint Procedures)

2. Includes a copy of ~~the Athletes' Bill of Rights~~ students' Title IX rights, pursuant to Education Code 274 221.8

3. Explains that there is an element of risk associated with all athletic competitions and that the district cannot guarantee that students will not be injured, despite a commitment to provide for every participant's health and welfare

(cf. 3530 - Risk Management/Insurance)

4. Provides information about insurance protection pursuant to Education Code 32221.5

(cf. 5143 - Insurance)

5. Requests parental permission for the student to participate in the program



and, if appropriate, be transported by the district to and from competitions

(cf. 3541.1 - Transportation for School-Related Trips)

6. States the Governing Board's expectation that students adhere strictly to all safety rules, regulations, and instructions, as well as rules and guidelines related to conduct and sportsmanship

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

7. Includes a copy of the local California Interscholastic Federation (CIF) league rules

8. Includes information about the CIF bylaw and district policy requiring any student athlete and his/her parent/guardian to sign a statement that the student will not use steroids or dietary supplements banned by the U.S. Anti-Doping Agency

(cf. 5131.63 - Steroids)

Regulation MADERA UNIFIED SCHOOL DISTRICT  
approved: December 13, 2011 Madera, California  
revised: June 26, 2014

# Madera USD

## Board Policy

### Class Size

BP 6151

#### Instruction

The Governing Board recognizes that the number of students in a class may affect the extent to which teachers can identify and respond to individual student needs.

In accordance with negotiated employee agreements and state law, and upon the recommendation of the Superintendent or designee, the Board shall establish class size limits appropriate for each grade level or subject taught and conducive to the effective use of teaching staff.

(cf. 4141/4241 - Collective Bargaining Agreement)

The highest priority for maintaining small class sizes shall be in the primary grades in order to support young students as they acquire the basic skills that serve as the foundation for subsequent learning. Other priorities shall be established in accordance with the goals and strategies identified in the district's local control and accountability plan.

(cf. 0200 - Goals for the School District)

(cf. 0460 - Local Control Accountability Plan)

For grades K-3, the district shall annually make progress toward maintaining an average class of not more than 24 students, unless an alternative annual average class size for each school site is collectively bargained. (Education Code 42238.02; 5 CCR 15498-15498.3)

Transitional kindergarten classes established pursuant to Education Code 48000 shall be included in the calculation of average class enrollment for kindergarten.

(cf. 6170.1 - Transitional Kindergarten)

At the secondary level, district priorities for class size reduction shall focus on English language arts, mathematics, science, social studies, and other courses that are necessary for completion of graduation requirements and shall be aligned with student needs as identified in the district's LCAP.

For students who require special education and related services, the ratio of instructional adults to students in group services shall be dependent on the needs of the students. However, for children ages 3-5 years who are placed in group services, the teacher-child

ratio shall be less than 1:24 and the adult-child ratio shall be less than 1:8. For children ages 3-5 years who are identified as severely disabled, the ratio of instructional adults to children shall not exceed 1:5. (Education Code 8264.8, 56441.5)

(cf. 4112.23 - Special Education Staff)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - Graduation Requirements)

(cf. 6159 - Individualized Education Program)

The Superintendent or designee shall provide the Board with an analysis of staffing and school facilities needs and other costs related to class size reduction proposals.

(cf. 3100 - Budget)

(cf. 6117 - Year-Round Schedules)

(cf. 7111 - Evaluating Existing Buildings)

The Superintendent or designee shall annually report to the Board regarding the impact of the class size reduction program on student achievement and other outcomes such as changes in school climate and student engagement.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

#### Legal Reference:

##### EDUCATION CODE

17042 Rules for determining area of adequate school construction; exceptions

17042.7 Formula for calculation

33050 Nonwaivable provisions

35160 Authority of the board

42238.02 Local control funding formula, including adjustment for class size reduction

42280 Necessary small schools

46205 Computation for early-late programs

51225.3 Graduation requirements

52060-52077 Local control and accountability plan

##### GOVERNMENT CODE

3543.2 Scope of representation

#### Management Resources:

##### WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Policy MADERA UNIFIED SCHOOL DISTRICT  
adopted: December 13, 2011 Madera, California  
revised: December 9, 2014

# **Madera USD**

## **Administrative Regulation**

### **Independent Study**

AR 6158

#### **Instruction**

##### Educational Opportunities

Educational opportunities offered through independent study may include, but are not limited to: (Education Code 51745)

1. Special assignments extending the content of regular courses of instruction

(cf. 6143 - Courses of Study)

2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum

3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum

4. Continuing and special study during travel

(cf. 5112.3 - Student Leave of Absence)

5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement

(cf. 0420.4 - Charter School Authorization)

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6181 - Alternative Schools/Programs of Choice)

6. Specific remedial and make-up courses/offering, which are designed to promote full or partial credit recovery

In addition, when requested by the parent/guardian due to emergencies, vacation or illness, independent study may be used on a short-term basis to ensure that the student is able to maintain academic progress in his/her regular classes.

(cf. 5113 - Absences and Excuses)

No course, required for high school graduation shall be offered exclusively through independent study. (Education Code 51745)

(cf. 6146.1 - High School Graduation Requirements)

#### Equivalency

The district's independent study option shall be substantially equivalent in quality and quantity to classroom instruction to enable participating students to complete the district's adopted course of study within the customary time frame. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11701.5, 11701.5)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

The district shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. (Education Code 46300.6, 51747.3)

#### Eligibility for Independent Study

Provided that experienced certificated staff are available to effectively supervise students in independent study, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.

A student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose district residency status is based on their parent/guardian's employment within district boundaries pursuant to Education Code 48204.(Education Code 46300.2, 51747.3)

(cf. 5111.12 - Residency Based on Parent/Guardian Employment)

For a student with disabilities, as defined in Education Code 56026, participation in independent study shall be approved only if his/her individualized education program specifically provides for such participation. (Education Code 51745)

(cf. 6159 - Individualized Education Program)

A temporarily disabled student shall not receive individual instruction pursuant to



Education Code 48206.3 by means of independent study.  
(Education Code 51745)

(cf. 6183 - Home and Hospital Instruction)

No more than 10 percent of the students enrolled in a continuation high school or opportunity school or program, not including pregnant students and parenting students who are primary caregivers for one or more of their children, shall be enrolled in independent study. (Education Code 51745)

(cf. 5146 - Married/Pregnant/Parenting Students)  
(cf. 6184 - Continuation Education)

Students age 21 or older, and students age 19 or older who have not been continuously enrolled in school since their 18th birthday, may participate in independent study only through the adult education program for the purpose of enrolling in courses required for a high school diploma by Education Code 51225.3 or by the Governing Board. (Education Code 46300.1, 46300.4)

(cf. 6200 - Adult Education)

#### Master Agreements

A written agreement shall be developed for each student participating in independent study for five or more consecutive school days.  
(Education Code 46300, 51747; 5 CCR 11703)

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student shall also include, but not be limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The manner, time, frequency, and place for submitting the student's assignments and for reporting his/her progress
2. The objectives and methods of study for the student's work, and the methods used to evaluate that work
3. The specific resources, including materials and personnel that will be made available to the student
4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion and the number of missed assignments, by grade level and type of program, which will trigger an evaluation

of whether the student should be allowed to continue in independent study

5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year
6. A statement of the number of course credits or, for an elementary student, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement that independent study is an optional educational alternative in which no student may be required to participate
8. In the case of a suspended or expelled student who is referred or assigned to any school, class or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

(cf. 5144.1 - Suspension and Expulsion/Due Process)

9. Signatures of the student, the parent/guardian or caregiver of the student if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

The signed, dated agreement may be maintained on file electronically.  
(Education Code 51747)

#### Course-Based Independent Study

The district shall offer a course-based independent study program for students in grades 9-12 subject to the following requirements: (Education Code 51749.5)

1. Courses shall be taught under the general supervision of certificated employees who hold the appropriate subject matter credential, meet the requirements for highly qualified teachers pursuant to 20 USC 6301, and are employed by the district or by another district, charter school, or county office of education with which the district has a memorandum of understanding to provide the instruction.

(cf. 4112.2 - Certification)

(cf. 41112.24 - Teacher Qualification Under the No Child Left Behind Act)

2. Courses shall be annually certified by Board resolution to be the same rigor and educational quality as equivalent classroom-based courses and shall be aligned to all relevant local and state content standards. This certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that the student is enrolled, number of equivalent total instructional minutes and number of course credits for each course, consistent with that of equivalent classroom-based courses.

3. Students enrolled in these courses shall meet the applicable age requirements established pursuant to Education Code 46300.1 and 46300.4 and the applicable residency and enrollment requirements established pursuant to Education Code 46300.2, 48204, and 51747.3.

4. Teachers shall communicate with each student in person, by telephone, or by any other live visual or audio connection at least twice per calendar month to assess whether the student is making satisfactory educational progress. For this purpose, satisfactory educational progress includes, but is not limited to, applicable statewide accountability measures and the completion of assignments, examinations, or other indicators that the student is working on assignments, learning required concepts, and progressing toward successful completion of the course, as determined by the teacher providing instruction.

Written or computer-based evidence of satisfactory educational progress shall be retained for each course and student, including, at a minimum, a grade book or summary document that lists all assignments, examinations, and associated grades for each course.

If satisfactory educational progress is not being made, the teacher shall notify the student and, if the student is under age 18 years, his/her parent/guardian. The teacher shall conduct an evaluation to determine whether it is in the student's best interest to remain in the course or whether he/she should be referred to an alternative program, which may include, but is not limited to, a regular school program. A written record of the evaluation findings shall be a mandatory interim student record maintained for three years from the date of the evaluation. If the student transfers to another California public school, the record shall be forwarded to that school.

(cf. 5125 - Student Records)

5. Examinations shall be administered by a proctor.

6. Statewide testing results shall be reported and assigned to the school at which the student is enrolled and shall be included in the aggregate results of the district. Test results also shall be disaggregated for purposes of comparisons with the test results of students enrolled in classroom-based courses.

(cf. 6162.51 - State Academic Achievement Tests)

7. A student shall not be required to enroll in courses included in this program.
8. The student-teacher ratio in the courses in this program shall meet the requirements of Education Code 51745.6.
9. For each student, the combined equivalent daily instructional minutes for courses in this program and all other courses shall meet applicable minimum instructional day requirements, and the student shall be offered the minimum annual total equivalent instructional minutes pursuant to Education Code 46200-46208.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

10. Courses required for high school graduation or for admissions to the University of California or California State University shall not be offered exclusively through independent study.
11. A student participating in this program shall not be assessed a fee that is prohibited by Education Code 49011.

(cf. 3260 - Fees and Charges)

12. A student shall not be prohibited from participating in independent study solely on the basis that he/she does not have the materials, equipment, or Internet access necessary to participate in the course.

Before enrolling a student in a course within the program, the Superintendent or designee shall provide the student, and, if the student is under age 18 years, his/her parent/guardian with a written learning agreement that includes all of the following: (Education Code 51749.6)

1. A summary of the district's policies and procedures related to this program
2. The duration of the enrolled course(s) and the number of course credits for each enrolled course, consistent with the Board certifications made pursuant to item #2 above
3. The duration of the learning agreement, which shall not exceed a school year or span multiple school years
4. The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a student evaluation is required to determine whether the student

should remain in the course or be referred to an alternative program, which may include, but is not limited to a regular school program.

5. The specific resources, including materials and personnel that will be made available to the student
6. A statement that the student is not required to enroll in courses in this program
7. Signatures of the student, the student's parent/guardian if the student is under age 18 years, and all teachers providing instruction

The student's or parent/guardian's signature shall constitute permission for the student to receive instruction through independent study. (Education Code 51749.6)

The Superintendent or designee shall retain a physical or electronic copy of the signed learning agreement for at least three years and as appropriate for auditing purposes. (Education Code 51749.6)

#### Monitoring Student Progress

The independent study administrator and/or supervising teacher shall promptly and directly address any failure by the student to meet the terms of his/her written agreement. The following supportive strategies may be used:

1. A letter to the student and/or parent/guardian
2. A meeting between the student and the teacher and/or counselor
3. A meeting between the student and the independent study administrator, including the parent/guardian if appropriate
4. An increase in the amount of time the student works under direct supervision

When the student has missed the number of assignments specified in the written agreement as requiring an evaluation, the Superintendent or designee shall conduct an evaluation to determine whether or not independent study is appropriate for the student. This evaluation may result in termination of the independent study agreement and the student's return to a regular classroom program or other alternative program.

A written record of the findings of any such evaluation shall be treated as a mandatory interim student record, which shall be maintained for three years from the date of the evaluation. (Education Code 51747)

Independent study students who are late, miss scheduled conferences, or do not submit assigned work on time shall not be reported as tardy or truant.

### Responsibilities of Independent Study Administrator

The responsibilities of the independent study administrator include, but are not limited to:

1. Recommending certificated staff to be assigned as independent study teachers and supervising staff assigned to independent study functions who are not regularly supervised by another administrator
2. Approving or denying the participation of students requesting independent study
3. Facilitating the completion of written independent study agreements
4. Ensuring a smooth transition for students into and out of the independent study mode of instruction
5. Approving all credits earned through independent study
6. Completing or coordinating the preparation of all records and reports required by law, Board policy, or administrative regulation

### Assignment and Responsibilities of Independent Study Teachers

Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of a certificated employee who consents to the assignment. (Education Code 44865, 51747.5; 5 CCR 11700)

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs ~~at the applicable grade span~~ in the district, unless a new higher or lower ~~grade span~~ ratio for all other educational programs offered within the grade span is negotiated in a collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ~~grade span~~ ratio. (Education Code 51745.6)

The responsibilities of the supervising teacher shall include, but are not limited to:

1. Completing designated portions of the written independent study agreement



2. Supervising and approving coursework and assignments
3. Maintaining records of student assignments showing the date the assignment is given and the date the assignment is due.
4. Maintaining a daily or hourly attendance register in accordance with item #4 in the section on "Records" below
5. Providing direct instruction and counsel as necessary for individual student success
6. Regularly meeting with the student to discuss the student's progress
7. Determining the time value of assigned work or work products completed and submitted by the student
8. Assessing student work and assigning grades or other approved measures of achievement

The Superintendent or designee shall ensure that independent study teachers have access to professional development and support comparable to classroom-based teachers.

(cf. 4131 - Staff Development)

## Records

The Superintendent or designee shall ensure that records are maintained for audit purposes. These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
2. A separate listing of the students, by grade level, program and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted and completed by students in grades 9-12 and in adult education
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that he/she has personally evaluated the work or that he/she has personally reviewed the evaluations made by another certificated teacher
4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance

records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons

(cf. 3580 - District Records)

The Superintendent or designee also shall maintain a record of grades and other evaluations issued to each student for independent study assignments.

Regulation      MADERA UNIFIED SCHOOL DISTRICT  
approved: October 12, 1993      Madera, California  
revised:    January 13, 2009  
revised:    May 22, 2012  
revised:    May 12, 2015

# Madera USD

## Board Policy

### Evaluation Of The Instructional Program

BP 6190

#### Instruction

The Governing Board recognizes that it is accountable to students, parents/guardians, and the community for the effectiveness of the district's educational program in meeting district goals for student learning. The Superintendent or designee shall conduct a continual evaluation of the curriculum and the instructional program in order to improve student achievement.

(cf. 0200 - Goals for the School District)

(cf. 0500 - Accountability)

(cf. 6000 - Concepts and Roles)

~~(cf. 9000 - Role of the Board)~~

(cf. 6141 – Curriculum Development and Evaluation)

(cf. 6141.1 – Selection and Evaluation of Instructional Materials)

The Superintendent or designee shall provide the Board and the community with regular reports on student progress toward Board-established standards of expected achievement at each grade level in each area of study. In addition, he/she shall evaluate and report data for each district school and for every numerically significant student subgroup, as defined in Education Code 52052, of the student population, including, but not limited to, school and subgroup performance on statewide achievement indicators and progress towards goals specified in the district's local control accountability plan (LCAP).

(cf. 0460 – Local Control and Accountability Plan)

(cf. 0510 - School Accountability Report Card)

~~(cf. 0520.1 – High Priority Schools Grant Program)~~

~~(cf. 0520.4 – Quality Education Investment Schools)~~

(cf. 6011 - Academic Standards)

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - Standardized Testing and Reporting Program)

(cf. 6162.52 - High School Exit Examination)

(cf. 6173.1 – Education for Foster Youth)

(cf. 6174 – Education for English Language Learners)

Based on these reports, the Board shall take appropriate actions to maintain the effectiveness of programs and to improve the quality of education that district students receive.

## Annual Monitoring of Consolidated Application Programs

The Board and the Superintendent or designee shall annually determine whether the district's categorical programs funded through the state's consolidated application are effective in meeting the needs of the students they are intended to serve. As a basis for this evaluation, the Superintendent or designee shall recommend for Board approval the specific, measurable criteria that shall be used at each school and at the district level. These criteria may include, but are not necessarily limited to, the progress of all students and of each numerically significant subgroup toward goals contained in the district's LCAP, the school's single plan for student achievement, Title I local educational agency plan, and/or other applicable district or school plans.

## Federal Program Monitoring

To ensure that the district's categorical programs comply with applicable legal requirements, the Superintendent or designee shall, on an ongoing basis, conduct a district self-evaluation which may utilize tools developed by the district or the California Department of Education (CDE).

When the district is selected by the CDE for a Federal Program Monitoring (FPM) compliance review, the Superintendent or designee shall gather and submit all documentation and data required for the review and shall cooperate with CDE staff to facilitate program monitoring.

## Categorical Program Monitoring

~~The Superintendent or designee shall cooperate with the California Department of Education (CDE) in the categorical program monitoring process to ensure that district categorical programs comply with federal and state laws and regulations. The Superintendent or designee shall report to the Board regarding the results of this monitoring process.~~

~~(cf. 0410 - Nondiscrimination in District Programs and Activities)~~

~~(cf. 0420 – School Plans/Site Councils)~~

~~(cf. 0420.1 – School-Based Program Coordination)~~

~~(cf. 0520.2 - Title I Program Improvement Schools)~~

~~(cf. 0520.3 - Title I Program Improvement Districts)~~

~~(cf. 1312.3 - Uniform Complaint Procedures)~~

~~(cf. 1312.4 - Williams Uniform Complaint Procedures)~~

~~(cf. 3513.3 – Tobacco-Free Schools)~~

~~(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)~~

~~(cf. 4131 - Staff Development)~~

~~(cf. 5020 - Parent Rights and Responsibilities)~~

~~(cf. 5146 - Married/Pregnant/Parenting Students)~~

(cf. 5148 - Child Care and Development Programs)  
~~(cf. 5148.1 - Child Care Services for Parenting Students)~~  
(cf. 5148.2 - Before/After School Programs)  
~~(cf. 5148.3 - Preschool/Early Childhood Education)~~  
(cf. 6020 - Parent Involvement)  
~~(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)~~  
(cf. 6142.7 - Physical Education)  
(cf. 6171 - Title I Programs)  
(cf. 6172 - Gifted and Talented Student Program)  
(cf. 6173 - Education for Homeless Children)  
~~(cf. 6174 - Education for English Language Learners)~~  
(cf. 6175 - Migrant Education Program)  
(cf. 6178 - Vocational Education)  
(cf. 6178.1 - Work Experience Education)  
(cf. 6200 - Adult Education)

In the event that the FPM review results in a finding of noncompliance in relation to any program, the Superintendent or designee shall submit a proposed resolution to the CDE within 45 days of the date the district was notified of the finding. The resolution shall be implemented in accordance with the terms and timeframe specified in the resolution agreement with the CDE.

The Superintendent or designee shall report to the Board regarding the results of the review process.

~~On an ongoing basis, the Superintendent or designee shall conduct a district self-evaluation which may utilize tools developed by the district or the CDE to ensure compliance of district categorical programs with legal requirements.~~

#### Evaluation of Consolidated Categorical Programs

~~The Superintendent or designee and the Board shall annually determine whether the district's categorical programs funded through the state's consolidated application are supportive of the core curriculum and are effective in meeting the needs of the students they are intended to serve. As a basis for this evaluation, the Superintendent or designee shall recommend for Board approval the specific, measurable criteria that shall be used at each school and at the district level. These criteria shall include, but not necessarily be limited to, progress toward goals contained in the school's single plan for student achievement and progress of the total student population and each numerically significant subgroup toward growth targets on the statewide Academic Performance Index.~~

~~(cf. 0420 - School Plans/Site Councils)~~

Western Association of Schools and Colleges (WASC) Accreditation

The Board believes that accreditation by the Western Association of Schools and Colleges (WASC) can foster excellence and ongoing academic improvement in the district's schools. The results of the accreditation process also may demonstrate to parents/guardians and the community that the schools are meeting their goals and objectives and the WASC criteria for school effectiveness through a viable instructional program.

The Superintendent or designee shall undertake procedures whereby district schools may achieve and maintain full WASC accreditation status. The schools shall conduct a self-study in accordance with WASC requirements, cooperate with the WASC committee during a site visit, and develop and review action plans to increase the effectiveness of the instructional program for students. The Superintendent or designee shall regularly report to the Board on the status of district schools and any WASC recommendations for school improvement.

The results of any inspection of a school by WASC, or any other the accrediting agency, shall be published not later than 60 days after the results are made available to the school. ~~Publication shall be by notifying each parent/guardian in writing and/or by posting the information on the district's or school's web site, as determined by the Superintendent or designee.~~ (Education Code 35178.4)

(cf. 1113 - District and School Web Sites)  
(cf. 5145.6 - Parental Notifications)

If any district school loses its accreditation status, the Board shall give official notice at a regularly scheduled Board meeting. The Superintendent or designee shall provide written notification to each parent/guardian of a student in the school that the school has lost its accreditation status, including the potential consequences of the loss of accreditation status. This notice shall also be posted on the district's web site and the school's web site. (Education Code 35178.4)

Legal Reference:

EDUCATION CODE

33400-33407 Educational evaluations

35178.4 Notice of accreditation status

44662 Evaluation and assessment guidelines, certificated employee performance

48985 Compliance with translation of parental notifications

51041 Education program, evaluation and revisions

51226 Model curriculum standards

~~52050-52059 Public Schools Accountability Act~~

52052-52052.1 Academic Performance Index; numerically significant student subgroups



52060-52077 Local control and accountability plan  
~~54650-54659 Education Improvement Incentive Program~~  
62005.5 Failure to comply with purposes of funds  
64000-64001 Consolidated application process  
CODE OF REGULATIONS, TITLE 5  
3930-3937 Program requirements  
3942 Continuity of funding  
UNITED STATES CODE, TITLE 20  
6311 Adequate yearly progress

Management Resources:

**CSBA PUBLICATIONS**

~~Maximizing School Board Leadership: Curriculum, 1996~~

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

FPM Frequently Asked Questions

Federal Program Monitoring Instruments

WESTERN ASSOCIATION OF SCHOOLS AND COLLEGE PUBLICATIONS

Focus on Learning Joint WASC?CDE Process Guide, 2014

~~Ongoing Program Self-Evaluation Tools (OPSET)~~

~~Categorical Program Monitoring Instruments~~

**WEB SITES**

CSBA: <http://www.csba.org>

California Department of Education, Testing and Accountability:

<http://www.cde.ca.gov/ta>

Western Association of Schools and Colleges (WASC), Accrediting Commission  
for Schools: <http://www.acswasc.org>

Policy      MADERA UNIFIED SCHOOL DISTRICT  
adopted: December 13, 2011   Madera, California



## AGENDA ITEM

### MADERA UNIFIED SCHOOL DISTRICT

**Date:** December 8, 2015

**Subject:** Approval of Commercial Warrant List

**Responsible Staff:** Adele Nikkel, Chief Financial Officer

**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 11/04/15 through 11/12/15:

	CURRENT YEAR 11/4/2015	CURRENT YEAR 11/12/2015		
FOR ALL FUNDS:	\$3,715,147.62	\$686,463.95	\$0.00	\$0.00
CANCELLED WARRANTS:	-\$280.25	\$0.00	\$0.00	
TOTAL:	\$3,714,867.37	\$686,463.95	\$0.00	\$0.00
FOR ALL FUNDS:	\$0.00	\$0.00		
CANCELLED WARRANTS:	\$0.00			
TOTAL:	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$4,401,331.32			

**Superintendent's recommendation:**

Superintendent recommends approval of the Commercial Warrant List.

**Supporting documents attached:**

- Payment Orders for Checks Processed on:
  - 11/04/15
  - 11/12/15

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

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

CHECK DATE: 11/4/2015

BOARD DATE: 12/8/2015

REGISTER NUMBERS IN REQUEST:

R: 227, 228, 229, 230, 231, 232

R: 233, 234, 235, 236, 237, 238

R: \_\_\_\_\_

**TOTAL REQUESTS BY FUND FOR PAYMENT:**

**TOTALS BY FUNDS:**

<b>83500</b>	<b><u>01 GENERAL FUND</u></b>	<b><u>227</u></b>	-	\$	5,341.50	-	
		<u>228</u>	-	\$	8,781.80	-	
		<u>229</u>	-	\$	455.47	-	
		<u>230</u>	-	\$	14,702.79	-	
		<u>231</u>	-	\$	114,984.04	-	
		<u>232</u>	-	\$	62,760.95	-	
		<u>233</u>	-	\$	27,095.82	-	
		<u>234</u>	-	\$	36,854.61	-	
		<u>236</u>	-	\$	554,986.07	-	
		<u>237</u>	-	\$	2,611,900.22	-	
		<u>238</u>	-	\$	2,084.22	-	
		-	-			-	
		-	-			-	
	cancelled warrant 691175	-	-	\$	(140.25)	-	
	cancelled warrant 691570	-	-	\$	(140.00)	-	
							\$ 3,439,667.24
<b>83510</b>	<b><u>11 ADULT ED</u></b>	<b><u>229</u></b>	-	\$	10.42	-	
		<u>231</u>	-	\$	175.23	-	
		<u>232</u>	-	\$	954.06	-	
		-	-			-	
		-	-			-	
		-	-			-	
		-	-			-	
		-	-			-	
		-	-			-	\$ 1,139.71
<b>83550</b>	<b><u>12 CHILD DEVELOPMENT</u></b>	<b><u>228</u></b>	-	\$	294.00	<b><u>234</u></b>	- \$ 456.27
		<u>230</u>	-	\$	526.02	<u>236</u>	- \$ 678.24
		<u>232</u>	-	\$	1,130.35	-	
							\$ 3,084.88
<b>83540</b>	<b><u>13 CAFETERIA</u></b>	<b><u>235</u></b>	-	\$	153,232.44	-	
		<u>237</u>	-	\$	50.55	-	
		-	-			-	
		-	-			-	\$ 153,282.99
<b>83560</b>	<b><u>14 DEFERRED MAINT.</u></b>	<b><u>231</u></b>	-	\$	2,148.71	-	
		-	-			-	
		-	-			-	\$ 2,148.71
<b>83680</b>	<b><u>15 PUPIL TRANS. EQUIP.</u></b>	-	-			-	
		-	-			-	\$ -
<b>83590</b>	<b><u>17 STONE SCHOLARSHIP TRUST</u></b>	-	-			-	
		-	-			-	\$ -
<b>83530</b>	<b><u>25 DEVELOPER FEES</u></b>	<b><u>229</u></b>	-	\$	50.00	-	
		-	-			-	
		-	-			-	
		-	-			-	
		-	-			-	
		-	-			-	
		-	-			-	
		-	-			-	\$ 50.00

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

83630	26 PRISON MITIGATION	-	-							\$	-
83620	30 STATE SCHOOL BLDG. LEASE PURCHASE	-	-							\$	-
83600	31 REFURBISHMENT	-	-							\$	-
83670	32 ROOF REPLACEMENT	-	-							\$	-
83730	35 SCHOOL FACILITIES	231	-	\$	168.00	-				\$	168.00
83610	40 SPECIAL RESERVE	231	-	\$	19,858.63	233	-	\$	26,605.99		
		232	-	\$	68,861.22	-				\$	115,325.84
83660	41 BUILDING FUND	-	-							\$	-
83690	42 AG FARM BLDG. FUND	-	-							\$	-
83650	43 C.O.P. PROCEEDS SPECIAL RESERVE	-	-							\$	-
83710	49 REDEVELOPMENT SPECIAL RESERVE	-	-							\$	-
88510	53 STATE SCHOOL LOAN REPAY	-	-							\$	-
88610	54 LEASE PURCHASE	-	-							\$	-
83640	56 C.O.P. DEBT SERVICE	-	-							\$	-
83580	67 INSURANCE RESERVE	-	-							\$	-
83570	73 TRUST FUND	-	-							\$	-
83520	74 ATHLETIC FUND	-	-							\$	-

**GRAND TOTAL:** \$ 3,714,867.37

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:

\_\_\_\_\_  
ADELE NIKKEL, CHIEF FINANCIAL OFFICER

PAYMENT ORDER PREPARED BY: Carolyn Avila (ACCOUNTS PAYABLE)

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

AUDITED BY:

DATE:

\_\_\_\_\_  
WARRANT NUMBERS

FROM:

TO:



**Commercial Warrant Listing**  
**For Warrants Dated 11/04/2015 to 11/04/2015**

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
692914	R227	59	KENT EDWARD ALBERTSON		
	01-0000-260-0000-7400-5200-5250-0				328.90
			<b>Warrant Total</b>		<b>\$328.90</b>
692915	R227	383	ISABEL BARRERAS		
	01-0000-260-0000-7400-5200-5250-0				28.00
	01-0000-260-0000-7400-5200-5250-0				35.48
	01-0000-260-0000-7400-5200-5250-0				324.25
			<b>Warrant Total</b>		<b>\$387.73</b>
692916	R227	5816	ESTRELLA CORTEZ		
	01-0015-260-0000-7180-5200-6910-0				250.00
			<b>Warrant Total</b>		<b>\$250.00</b>
692917	R227	1169	ROBIN S. CROSSON		
	01-0000-450-0000-8200-5200-0000-0				19.00
			<b>Warrant Total</b>		<b>\$19.00</b>
692918	R227	1907	HILDA GARNICA		
	01-0015-260-0000-7180-5200-6910-0				451.50
			<b>Warrant Total</b>		<b>\$451.50</b>
692919	R227	2255	RICHARD J HARMON		
	01-0000-260-0000-2420-5200-6240-0				92.23
			<b>Warrant Total</b>		<b>\$92.23</b>
692920	R227	2308	CINDY HENARD		
	01-0000-260-0000-2420-5200-6240-0				109.60
			<b>Warrant Total</b>		<b>\$109.60</b>
692921	R227	3355	REBECCA L. MCHANEY		
	01-6500-260-5770-1190-5200-0000-0				56.35
			<b>Warrant Total</b>		<b>\$56.35</b>
692922	R227	7289	ALEJANDRO T MEDINA		
	01-6500-260-5770-3120-5200-6680-0				35.69
			<b>Warrant Total</b>		<b>\$35.69</b>
692923	R227	7927	CAITLIN PENDLEY		
	01-0000-260-0000-3140-5200-6660-0				538.37
			<b>Warrant Total</b>		<b>\$538.37</b>
692924	R227	4930	MOISES SOMILLEDIA		
	01-0000-300-1200-1000-4310-0000-0				127.14
			<b>Warrant Total</b>		<b>\$127.14</b>
692925	R227	5593	STEVEN A WISENER		
	01-0000-450-0000-8200-5200-0000-0				19.00
			<b>Warrant Total</b>		<b>\$19.00</b>
692926	R227	9188	SAUL GALLEGOS		
	01-0000-260-0000-2420-5200-6240-0				139.15
			<b>Warrant Total</b>		<b>\$139.15</b>

**Commercial Warrant Listing**  
**For Warrants Dated 11/04/2015 to 11/04/2015**

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
692927	R227	3967	ANA PEREZ		
	01-0000-260-0000-7400-5200-5250-0				324.25
			<b>Warrant Total</b>		<b>\$324.25</b>
692928	R227	10214	FRANK JAVIER GUILLEN		
	01-0000-260-0000-7700-5200-5050-0				1,600.93
			<b>Warrant Total</b>		<b>\$1,600.93</b>
692929	R227	10388	ASHLEY TAYLOR CHAMBLIN		
	01-6500-260-5770-1190-5200-0000-0				23.79
			<b>Warrant Total</b>		<b>\$23.79</b>
692930	R227	10586	TERRENCE GENE CANEPA		
	01-0000-260-0000-7700-5200-5050-0				235.00
			<b>Warrant Total</b>		<b>\$235.00</b>
692931	R227	10630	BABATUNDE A ILORI		
	01-0015-260-0000-7180-5200-6910-0				46.69
	01-0015-260-0000-7180-5200-6910-0				235.00
			<b>Warrant Total</b>		<b>\$281.69</b>
692932	R227	11052	TERI ANN BELDING		
	01-6500-260-5770-1190-5200-0000-0				38.18
			<b>Warrant Total</b>		<b>\$38.18</b>
692933	R227	11209	RANDALL GARRINGER		
	01-0000-260-0000-7700-5200-5050-0				180.00
			<b>Warrant Total</b>		<b>\$180.00</b>
692934	R227	11237	MARIA ALAPISCO		
	01-0015-260-0000-7180-5200-6910-0				103.00
			<b>Warrant Total</b>		<b>\$103.00</b>
692935	R228	008970	BUREAU OF EDUCATION AND RESEARCH		
162373	01-4035-260-1110-1000-5200-0000-5				219.00
162373	01-4035-260-1110-1000-5200-0000-5				219.00
162373	01-4035-260-1110-1000-5200-0000-5				219.00
162373	01-4035-260-1110-1000-5200-0000-5				219.00
162373	01-4035-260-1110-1000-5200-0000-5				219.00
			<b>Warrant Total</b>		<b>\$1,095.00</b>
692936	R228	009356	California Association of Bilingual Education		
162129	01-4203-260-1110-1000-5200-0000-6				390.00
			<b>Warrant Total</b>		<b>\$390.00</b>
692937	R228	920312	MADERA COUNTY OFFICE OF ED.		
162095	01-3010-460-1200-1000-5200-4200-6				495.00
160605	01-3010-520-1200-1000-5200-4200-6				495.00
160585	01-3010-520-1200-1000-5200-4200-6				495.00
			<b>Warrant Total</b>		<b>\$1,485.00</b>



**Commercial Warrant Listing**  
**For Warrants Dated 11/04/2015 to 11/04/2015**

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
692938	R228	938740	MERCED COUNTY OFFICE OF EDUC./CPIN		
162532	12-9226-260-0001-1000-5800-0000-0				42.00
162532	12-6105-260-0001-1000-5200-0000-0				210.00
162532	12-9226-260-0001-1000-5200-0000-0				42.00
			<b>Warrant Total</b>		<b>\$294.00</b>
692939	R228	091218-1	READ NATURALLY, INC		
162507	01-4035-260-1110-1000-5200-0000-5				675.00
			<b>Warrant Total</b>		<b>\$675.00</b>
692940	R228	091709	Kagan Publishing		
162535	01-3010-420-1200-2700-5200-4200-6				173.25
162535	01-4035-260-1110-1000-5200-0000-5				1,905.75
			<b>Warrant Total</b>		<b>\$2,079.00</b>
692941	R228	091874	CCSESA		
162541	01-3010-390-1200-1000-5200-4250-6		A.ROGERS		250.00
			<b>Warrant Total</b>		<b>\$250.00</b>
692942	R228	092221	CMC-Asilomar		
162575	01-3010-560-1200-1000-5200-4250-6				535.00
162575	01-3010-560-1200-1000-5200-4250-6				535.00
162575	01-3010-560-1200-1000-5200-4250-6				535.00
			<b>Warrant Total</b>		<b>\$1,605.00</b>
692943	R228	093155	California Science Teachers Assoc.		
161866	01-4035-260-1110-1000-5200-0000-5				225.00
162196	01-4035-260-1110-1000-5200-0000-5				348.00
			<b>Warrant Total</b>		<b>\$573.00</b>
692944	R228	093221-1	UC REGENTS		
162577	01-3010-490-1300-1000-5200-4250-6				250.00
			<b>Warrant Total</b>		<b>\$250.00</b>
692945	R228	093222	Hilton Garden Inn Cupertino		
162580	01-0000-480-3550-1000-5200-0000-0				379.80
			<b>Warrant Total</b>		<b>\$379.80</b>
692946	R229	075208	MADERA UNIFIED PETTY CASH ACCT		
	25-9125-260-0000-7200-5880-0000-0				50.00
	01-0000-260-0000-7300-5200-5550-0				100.00
	01-0000-260-0000-7200-5800-5600-0				355.47
			<b>Warrant Total</b>		<b>\$505.47</b>
692947	R229	894590	Madera Adult School		
	11-0010-260-4110-2700-5800-7700-0				10.42
			<b>Warrant Total</b>		<b>\$10.42</b>
692948	R230	949960-1	WALMART COMMUNITY		
160425	01-0000-620-1200-2700-4300-0000-0				63.99
			<b>Warrant Total</b>		<b>\$63.99</b>

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PO #	Account #				
692949	R230	087128-1	WAL MART COMMUNITY		
160770	01-6010-290-1200-1000-4310-0735-0				240.67
160797	01-6010-320-1200-1000-4310-0735-0				452.84
160800	01-6010-380-1200-1000-4310-0735-0				556.50
161049	01-6010-390-1200-1000-4310-0735-0				236.73
160802	01-6010-420-1200-1000-4310-0735-0				1,032.61
160803	01-6010-440-1200-1000-4310-0735-0				285.49
160772	01-6010-630-1200-1000-4310-0735-0				568.69
160808	01-6010-650-1200-1000-4310-0735-0				240.97
161046	01-6010-600-1200-1000-4310-0735-0				274.05
160810	01-6010-580-1200-1000-4310-0735-0				918.99
161073	12-6105-260-0001-1000-4310-0000-0				484.62
161641	01-0000-490-1342-1000-4310-0000-0				203.67
161434	01-0000-400-1540-1000-4310-0000-0				75.55
161778	01-6500-260-5770-1110-4310-0000-0				99.92
161522	01-7010-490-1305-1000-4310-7430-0				236.81
161074	12-9226-260-0001-2495-4300-0000-0				41.40
160813	01-6010-340-1200-1000-4310-0735-0				274.31
162075	01-4124-520-1200-1000-4310-0742-5				81.66
161071	01-0000-400-1300-1000-4310-4090-0				261.00
161072	01-0000-540-3200-1000-4310-4090-0				314.33
160769	01-4124-300-1200-1000-4310-0740-6				480.72
160771	01-4124-310-1200-1000-4310-0740-6				852.64
160798	01-4124-360-1200-1000-4310-0740-6				420.26
161053	01-4124-400-1300-1000-4310-0740-6				321.75
160805	01-4124-460-1200-1000-4310-0740-6				1,243.95
160801	01-4124-470-1200-1000-4310-0740-6				337.93
161055	01-4124-490-1300-1000-4310-0740-6				318.29
160809	01-4124-520-1200-1000-4310-0740-6				852.24
161057	01-4124-540-3200-1000-4310-0740-6				431.74
161050	01-4124-560-1200-1000-4310-0740-6				1,180.81
160806	01-4124-620-1200-1000-4310-0740-6				746.38
160807	01-4124-670-1200-1000-4310-0740-6				945.14
160438	01-0015-260-0000-2140-4300-6100-0				152.16
<b>Warrant Total</b>					<b>\$15,164.82</b>
692950	R231	045436-1	ORIENTAL TRADING COMPANY, INC.		
162312	01-0000-620-1200-1000-4310-0000-0				44.89
<b>Warrant Total</b>					<b>\$44.89</b>
692951	R231	047226	PECKS PRINTERY		
160527	11-0010-260-4110-2700-5800-0000-0				175.23
162598	01-0000-260-0000-3900-5800-6600-0				2,980.80
<b>Warrant Total</b>					<b>\$3,156.03</b>

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692952	R231	053992-1	SAVE MART SUPERMARKET		
160441	01-0015-260-0000-2140-4300-6100-0				11.95
160441	01-0015-260-0000-2140-4300-6100-0				16.98
160441	01-0015-260-0000-2140-4300-6100-0				29.33
160441	01-0015-260-0000-2140-4300-6100-0				40.97
160441	01-0015-260-0000-2140-4300-6100-0				41.16
			<b>Warrant Total</b>		<b>\$140.39</b>
692953	R231	054060-1	SCHOETTLER TIRE INC.		
160633	01-0000-280-0000-3600-5640-6930-0				245.00
160165	01-0000-450-0000-8220-5640-0000-0				293.76
160165	01-0000-450-0000-8220-5640-0000-0				15.00
160165	01-0000-450-0000-8220-5640-0000-0				1,909.83
			<b>Warrant Total</b>		<b>\$2,463.59</b>
692954	R231	057115-2	SONITROL		
160779	01-8150-450-0000-8110-5630-0000-0				138.00
			<b>Warrant Total</b>		<b>\$138.00</b>
692955	R231	059114-1	STUDENT SUPPLY		
162311	01-0000-620-1200-1000-4310-0000-0				191.56
			<b>Warrant Total</b>		<b>\$191.56</b>
692956	R231	060697	TECO PRODUCTS COMPANY		
161129	01-0025-490-1305-1000-4300-0000-0				261.88
161129	01-0025-490-1305-1000-4300-0000-0				166.24
161129	01-0025-490-1305-1000-4300-0000-0				251.43
			<b>Warrant Total</b>		<b>\$679.55</b>
692957	R231	060831-1	TESEI PETROLEUM, INC.		
160513	01-0000-280-0000-3600-4341-6930-0				440.15
160513	01-0000-280-0000-3600-4341-6930-0				440.15
160513	01-0000-280-0000-3600-4341-6930-0				440.15
160513	01-0000-280-0000-3600-4341-6930-0				8.00
160513	01-0000-280-0000-3600-4341-6930-0				875.88
160513	01-0000-280-0000-3600-4345-6930-0				4,035.05
160513	01-0000-280-0000-3600-4345-6930-0				3,150.30
160513	01-0000-280-0000-3600-4345-6930-0				3,287.53
			<b>Warrant Total</b>		<b>\$12,677.21</b>
692958	R231	062585-1	UNISOURCE WORLDWIDE, INC.		
162462	01-0000-290-0000-8210-4300-0000-0				429.58
162133	01-0000-300-0000-8210-4300-0000-0				81.27
			<b>Warrant Total</b>		<b>\$510.85</b>
692959	R231	064857	VINCENT COMMUNICATIONS INC.		
162290	01-0000-580-0000-8210-4300-0000-0				222.48
			<b>Warrant Total</b>		<b>\$222.48</b>
692960	R231	890246	POSITIVE PROMOTIONS		
161704	01-9170-380-1200-1000-4310-0000-0				61.75
162259	01-0000-290-1200-1000-4310-0000-0				55.45
			<b>Warrant Total</b>		<b>\$117.20</b>



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692961	R231	890963-1	REFRIGERATION SUPPLIES DIST.		
160272	01-8150-450-0000-8110-4300-0000-0				16.78
			<b>Warrant Total</b>		<b>\$16.78</b>
692962	R231	921069	RIVER PARKWAY TRUST		
162565	01-0015-300-1200-1000-5808-0000-0		JOHN ADAMS		240.00
162564	01-0015-520-1200-1000-5808-0000-0		SIERRA VISTA		180.00
			<b>Warrant Total</b>		<b>\$420.00</b>
692963	R231	935280-1	PARADIGM HEALTHCARE SERVICES		
161546	01-5640-260-0000-3140-5800-0000-4				42.24
			<b>Warrant Total</b>		<b>\$42.24</b>
692964	R231	942340	SILVA'S OIL CO.		
160512	01-0000-280-0000-3600-4342-6930-0				15,607.29
160512	01-0000-280-0000-3600-4342-6930-0				14,309.75
			<b>Warrant Total</b>		<b>\$29,917.04</b>
692965	R231	961070	SNOWFLAKE		
162556	01-0000-490-1315-4200-5800-0000-0				852.27
162556	01-0000-400-1315-4200-5800-0000-0				852.27
			<b>Warrant Total</b>		<b>\$1,704.54</b>
692966	R231	995140	VALLEY FEED		
161130	01-0025-490-1305-1000-4300-0000-0				18.31
			<b>Warrant Total</b>		<b>\$18.31</b>
692967	R231	090027-1	QUINN COMPANY		
162404	01-0000-280-0000-3600-5640-6930-0				5,716.25
			<b>Warrant Total</b>		<b>\$5,716.25</b>
692968	R231	090057	WILCO SUPPLY		
160666	01-8150-450-0000-8110-4300-0000-0				1,291.68
			<b>Warrant Total</b>		<b>\$1,291.68</b>
692969	R231	090072-1	UNISOURCE WORLDWIDE INC		
161476	01-0000-390-0000-8210-4300-0000-0				-318.21
162389	01-0000-390-0000-8210-4300-0000-0				354.97
160983	01-0000-000-0000-0000-9320-0000-0				858.22
160983	01-0000-000-0000-0000-9320-0000-0				-858.22
			<b>Warrant Total</b>		<b>\$36.76</b>
692970	R231	090092	PRICKETTS DISBRIBUTING INC.		
161759	01-0000-490-1305-1000-4310-0000-0				37.50
161759	01-0000-490-1305-1000-4310-0000-0				593.00
160686	01-0000-620-0000-8210-5620-0000-0				15.00
			<b>Warrant Total</b>		<b>\$645.50</b>
692971	R231	090106	TETER		
160958	40-0000-490-0000-8500-6215-0000-0				19,858.63
			<b>Warrant Total</b>		<b>\$19,858.63</b>

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PO #	Account #		Description		Amount
692972	R231	090165-3	US GAMES		
161835	01-0000-260-1270-1000-4310-6230-0				2,312.04
162371	01-0000-260-1270-1000-4310-6230-0				259.74
			<b>Warrant Total</b>		<b>\$2,571.78</b>
692973	R231	068473-1	VIRCO INC		
161346	01-0015-360-1200-1000-4310-0000-0				8,349.87
162187	01-0015-440-1200-1000-4310-0000-0				10,886.01
162148	01-0015-600-1200-1000-4310-0000-0				2,251.15
			<b>Warrant Total</b>		<b>\$21,487.03</b>
692974	R231	090686-1	SPCA/NC		
162578	01-0000-260-0000-7400-5300-5260-0				95.00
			<b>Warrant Total</b>		<b>\$95.00</b>
692975	R231	090704-1	SLAKEY BROS, INC		
160459	01-0000-450-0000-8220-4300-0000-0				3,041.12
			<b>Warrant Total</b>		<b>\$3,041.12</b>
692976	R231	091148-1	RUSSELL SIGLER INC.		
162429	14-0010-310-0000-8500-6200-0000-0				2,148.71
			<b>Warrant Total</b>		<b>\$2,148.71</b>
692977	R231	091275-1	NETVAD		
162455	01-0000-260-0000-7700-4485-5050-0				6,774.40
			<b>Warrant Total</b>		<b>\$6,774.40</b>
692978	R231	091434	VEX Robotics, Inc.		
162432	01-0015-600-1200-1000-4310-7340-0				1,100.16
			<b>Warrant Total</b>		<b>\$1,100.16</b>
692979	R231	091499	Quality Machinery Center		
160638	01-8150-450-0000-8110-5640-0000-0				206.01
			<b>Warrant Total</b>		<b>\$206.01</b>
692980	R231	091648-1	NORMAN S WRIGHT		
160630	01-8150-450-0000-8110-4300-0000-0				593.37
			<b>Warrant Total</b>		<b>\$593.37</b>
692981	R231	091656-1	Newegg, Inc		
162249	01-0000-400-1300-1000-4385-0000-0				206.68
162249	01-0000-400-1300-1000-4385-0000-0				83.19
			<b>Warrant Total</b>		<b>\$289.87</b>
692982	R231	091832	Palos Sports		
162437	01-0000-560-1270-1000-4310-0000-0				305.86
			<b>Warrant Total</b>		<b>\$305.86</b>
692983	R231	092002-1	PRUDENTIAL OVERALL SUPPLY		
160717	01-0000-280-0000-3600-5805-6930-0				262.05
160717	01-0000-280-0000-3600-5805-6930-0				313.11
			<b>Warrant Total</b>		<b>\$575.16</b>

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PO #	Account #				
692984	R231	092004	Sunbelt Rentals		
160523	01-0000-450-0000-8220-5620-0000-0				397.39
160523	01-0000-450-0000-8220-5620-0000-0				468.93
				<b>Warrant Total</b>	<b>\$866.32</b>
692985	R231	092082	UniFirst		
161750	01-0000-490-0000-8210-4300-0000-0				89.93
161750	01-0000-490-0000-8210-4300-0000-0				92.40
161750	01-0000-490-0000-8210-4300-0000-0				97.85
160515	01-0000-280-0000-3600-5805-6940-0				893.73
160515	01-0000-280-0000-3600-5805-6940-0				461.65
160515	01-0000-280-0000-3600-5805-6940-0				477.35
160515	01-0000-280-0000-3600-5805-6940-0				543.53
				<b>Warrant Total</b>	<b>\$2,656.44</b>
692986	R231	092103-1	Valley Wrought Iron		
162566	01-8150-450-0000-8110-4300-0000-0				2,992.00
				<b>Warrant Total</b>	<b>\$2,992.00</b>
692987	R231	092175	Pro-Screen, Inc.		
160430	01-0000-390-0000-8210-5800-0000-0				1,201.41
				<b>Warrant Total</b>	<b>\$1,201.41</b>
692988	R231	092198-1	School Datebooks, Inc.		
160534	01-4124-400-1300-1000-5800-0740-5				1,294.47
				<b>Warrant Total</b>	<b>\$1,294.47</b>
692989	R231	092531	Valley Sanitary Supply		
162447	01-0000-460-0000-8210-4300-0000-0				111.82
				<b>Warrant Total</b>	<b>\$111.82</b>
692990	R231	092621	Resources for Independence Central Valley		
162568	01-6500-260-5770-1110-5808-0000-0				660.00
				<b>Warrant Total</b>	<b>\$660.00</b>
692991	R231	092708	World's Finest Chocolate		
162597	01-9170-620-1200-1000-4310-7386-0				4,530.00
				<b>Warrant Total</b>	<b>\$4,530.00</b>
692992	R231	092736	Orange Belt Stages		
160226	01-0000-280-0000-3600-5865-6940-0				706.00
160226	01-0000-280-0000-3600-5865-6940-0				780.00
				<b>Warrant Total</b>	<b>\$1,486.00</b>
692993	R231	092832	Togo's		
160414	01-0015-260-0000-2140-5800-6100-0				1,920.20
				<b>Warrant Total</b>	<b>\$1,920.20</b>
692994	R231	092839-1	TRENCH PLATE RENTAL CO		
160978	35-9275-660-0000-8500-5620-0000-0				168.00
				<b>Warrant Total</b>	<b>\$168.00</b>
692995	R231	093161	Preciado, Brayan		
161976	01-9176-400-1300-1000-5890-0000-0				250.00
				<b>Warrant Total</b>	<b>\$250.00</b>



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PO #	Account #		Description		
692996	R232	025912-1	GOPHER		
162380	01-0000-560-1270-1000-4310-0000-0				955.80
			<b>Warrant Total</b>		<b>\$955.80</b>
692997	R232	032094-1	KAPLAN EARLY LEARNING CO.		
162234	12-6105-260-0001-1000-4310-0000-0				298.02
162367	12-6105-260-0001-1000-4200-0000-0				62.05
162367	01-0000-400-1300-1000-4200-4090-0				62.44
162367	01-0000-540-3200-1000-4200-4090-0				61.78
162367	12-6127-260-0001-1000-4200-0000-0				61.89
			<b>Warrant Total</b>		<b>\$546.18</b>
692998	R232	033550	LAKESHORE CURRICULUM MAT CO		
162237	12-6105-260-0001-1000-4310-0000-0				708.39
			<b>Warrant Total</b>		<b>\$708.39</b>
692999	R232	036826-1	MADERA COUNTY HEALTH DEPT		
162298	01-0000-260-0000-3140-5800-6660-0				140.25
			<b>Warrant Total</b>		<b>\$140.25</b>
693000	R232	039206-4	MC GRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC		
161415	01-0000-260-1200-1000-4100-6220-0				220.47
			<b>Warrant Total</b>		<b>\$220.47</b>
693001	R232	921150	FRESNO RACK & SHELVING		
162009	01-0000-280-0000-3600-4300-6930-0				1,175.04
			<b>Warrant Total</b>		<b>\$1,175.04</b>
693002	R232	937140-1	ENVIROCLEAN SANITATION SUPPLY		
161639	01-8150-450-0000-8110-6400-0000-0				5,616.00
161883	01-8150-450-0000-8110-6500-0000-0				2,700.00
162285	01-0000-440-0000-8210-4300-0000-0				457.94
162219	01-0000-540-0000-8210-4300-0000-0				108.00
162419	01-0000-540-0000-8210-4300-0000-0				81.00
			<b>Warrant Total</b>		<b>\$8,962.94</b>
693003	R232	995890	IMAGE 2000		
161144	01-0000-320-1200-2700-5650-0000-0				7,504.56
160847	01-0000-420-1200-2700-5650-0000-0				5,040.00
162288	01-0000-620-1200-1000-4310-0000-0				73.98
			<b>Warrant Total</b>		<b>\$12,618.54</b>
693004	R232	995890-2	IMAGE 2000		
160157	01-0000-300-1200-2700-5650-0000-0				504.00
			<b>Warrant Total</b>		<b>\$504.00</b>
693005	R232	998620-1	DELL MARKETING L.P.		
162209	11-0010-260-4110-1000-4485-0000-0				954.06
161897	01-0000-280-0000-3600-4485-6940-0				85.50
162456	01-8150-450-0000-8110-4485-0000-0				606.08
161924	01-0015-260-0000-7510-4485-5100-0				255.11
162215	01-0000-400-1345-1000-4385-2150-0				326.92
			<b>Warrant Total</b>		<b>\$2,227.67</b>

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693006	R232	999000	IMAGE 2000		
161011	01-0170-490-1300-1000-4400-6540-0				11,329.20
161014	01-0170-650-1200-1000-4400-6540-0				7,149.60
			<b>Warrant Total</b>		<b>\$18,478.80</b>
693007	R232	899370	DAVIS DEMOGRAPHICS & PLANNING		
161637	01-0015-260-0000-7510-5800-5100-0				5,100.00
			<b>Warrant Total</b>		<b>\$5,100.00</b>
693008	R232	894580-1	DINUBA WRESTLING		
162563	01-0000-490-1315-4200-5808-0000-0				400.00
			<b>Warrant Total</b>		<b>\$400.00</b>
693009	R232	901490	GONZALEZ - DOUBLE J PLUMBING INC		
162630	01-8150-450-0000-8110-5630-0000-0				150.00
162630	01-8150-450-0000-8110-5630-0000-0				600.00
			<b>Warrant Total</b>		<b>\$750.00</b>
693010	R232	037265	MADERA GLASS & AUTO BODY SHOP		
162385	01-0000-280-0000-3600-5640-6930-0				2,065.81
			<b>Warrant Total</b>		<b>\$2,065.81</b>
693011	R232	090260-1	LD PRODUCTS, INC		
161985	01-0000-400-1300-1000-4310-1580-0				315.89
			<b>Warrant Total</b>		<b>\$315.89</b>
693012	R232	090272-1	MENDOTA HIGH SCHOOL ATHLETICS		
162557	01-0000-490-1315-4200-5808-0000-0				300.00
			<b>Warrant Total</b>		<b>\$300.00</b>
693013	R232	090387-1	HARBOR FREIGHT TOOLS		
162336	01-3550-490-3831-1000-4310-0000-0				403.23
			<b>Warrant Total</b>		<b>\$403.23</b>
693014	R232	090431	MADERA MUNICIPAL GOLF COURSE		
162518	01-0000-560-1215-4200-5800-0000-0				500.00
			<b>Warrant Total</b>		<b>\$500.00</b>
693015	R232	090650-1	HEINEMANN		
162302	01-1100-260-1200-1000-4100-6220-0				903.44
			<b>Warrant Total</b>		<b>\$903.44</b>
693016	R232	090757-1	ERIC ARMIN INC		
162338	01-3010-420-1200-1000-4200-4200-6				158.59
			<b>Warrant Total</b>		<b>\$158.59</b>
693017	R232	091537	DemiDec		
161611	01-0000-400-1300-1000-4310-0000-0				594.00
			<b>Warrant Total</b>		<b>\$594.00</b>
693018	R232	092043	IPEVO		
162382	01-3010-300-1200-1000-4385-4200-6				406.30
162351	01-0000-490-1375-1000-4310-0000-0				652.54
			<b>Warrant Total</b>		<b>\$1,058.84</b>

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PO #	Account #				
693019	R232	092394-1	FOLLETT SCHOOL SOLUTIONS, INC.		
162363	01-3010-390-1200-1000-4385-4250-6				506.16
162253	01-3010-460-1200-1000-4385-4200-6				164.89
			<b>Warrant Total</b>		<b>\$671.05</b>
693020	R232	092594	MobyMax		
162366	01-3010-340-1200-1000-5885-4200-6				699.00
			<b>Warrant Total</b>		<b>\$699.00</b>
693021	R232	092818	Hobbs Construction Inc.		
160928	40-0000-400-0000-8500-6170-0000-0				63,146.87
160928	40-0000-490-0000-8500-6170-0000-0				5,714.35
			<b>Warrant Total</b>		<b>\$68,861.22</b>
693022	R232	093105	Flocabulary		
162392	01-0000-650-1200-1000-5885-0000-0				192.00
			<b>Warrant Total</b>		<b>\$192.00</b>
693023	R232	093117	Duraflex International		
161372	01-0000-490-1315-4200-4400-0000-0				3,261.00
			<b>Warrant Total</b>		<b>\$3,261.00</b>
693024	R232	093193	Hi-Tex Flags & Advertising Specialties, Inc		
162218	01-0000-400-1315-4200-4310-0000-0				240.00
			<b>Warrant Total</b>		<b>\$240.00</b>
693025	R232	093197	DK Outlet		
162319	01-0000-460-1200-1000-4310-0000-0				131.88
			<b>Warrant Total</b>		<b>\$131.88</b>
693026	R232	093204	Moonlighting		
162408	01-0000-260-1215-4200-4310-3870-0				112.55
			<b>Warrant Total</b>		<b>\$112.55</b>
693027	R232	093218	Magical Jumpers		
162496	01-0000-400-1300-1000-5620-0000-0				250.00
			<b>Warrant Total</b>		<b>\$250.00</b>
693028	R232	093223	Dos Palos High School		
162603	01-0000-490-1315-4200-5808-0000-0				200.00
			<b>Warrant Total</b>		<b>\$200.00</b>
693029	R233	021875	FEDERAL EXPRESS CORP.		
161672	01-0000-260-0000-7200-5910-5600-0				37.67
			<b>Warrant Total</b>		<b>\$37.67</b>
693030	R233	023155-2	THE FRESNO BEE		
160345	01-0000-260-0000-7400-5870-5260-0				1,374.99
			<b>Warrant Total</b>		<b>\$1,374.99</b>

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PO #	Account #				
693031	R233	024752	GENERAL BUILDERS SUPPLY CO.		
160970	01-0000-380-0000-8210-4300-0000-0				83.05
160350	01-0000-440-0000-8210-4300-0000-0				41.77
160564	01-0000-490-0000-8210-4300-0000-0				71.46
160564	01-0000-490-0000-8210-4300-0000-0				11.82
161334	01-0000-560-0000-8210-4300-0000-0				122.87
161334	01-0000-560-0000-8210-4300-0000-0				35.42
160119	01-8150-450-0000-8110-4300-0000-0				38.86
160119	01-8150-450-0000-8110-4300-0000-0				8.92
160119	01-8150-450-0000-8110-4300-0000-0				50.53
160119	01-8150-450-0000-8110-4300-0000-0				51.68
160119	01-8150-450-0000-8110-4300-0000-0				7.07
160119	01-8150-450-0000-8110-4300-0000-0				7.39
160119	01-8150-450-0000-8110-4300-0000-0				15.25
160119	01-8150-450-0000-8110-4300-0000-0				18.44
160119	01-8150-450-0000-8110-4300-0000-0				186.90
160119	01-8150-450-0000-8110-4300-0000-0				2.31
160119	01-8150-450-0000-8110-4300-0000-0				21.31
160119	01-8150-450-0000-8110-4300-0000-0				23.89
160119	01-8150-450-0000-8110-4300-0000-0				25.92
160119	01-8150-450-0000-8110-4300-0000-0				28.91
160119	01-8150-450-0000-8110-4300-0000-0				10.68
160119	01-8150-450-0000-8110-4300-0000-0				10.95
<b>Warrant Total</b>					<b>\$875.40</b>
693032	R233	025024-1	GEORGE'S AUTO SUPPLY, INC		
160629	01-8150-450-0000-8110-4300-0000-0				17.26
160629	01-8150-450-0000-8110-4300-0000-0				17.45
160629	01-8150-450-0000-8110-4300-0000-0				72.35
<b>Warrant Total</b>					<b>\$107.06</b>
693033	R233	026076-1	GRAINGER		
160628	01-8150-450-0000-8110-4300-0000-0				20.63
160628	01-8150-450-0000-8110-4300-0000-0				280.42
160628	01-8150-450-0000-8110-4300-0000-0				43.32
<b>Warrant Total</b>					<b>\$344.37</b>
693034	R233	026321-1	GRADUATE SERVICES, LTD		
161989	01-0000-400-1300-2700-5800-0000-0				131.36
<b>Warrant Total</b>					<b>\$131.36</b>
693035	R233	026322	GRAYLIFT INC		
160565	01-8150-450-0000-8110-5640-0000-0				160.96
160565	01-0000-260-0000-7540-5640-5850-0				160.97
<b>Warrant Total</b>					<b>\$321.93</b>



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PO #	Account #		Description		
693036	R233	901890-1	GOTTSCHALK MUSIC CENTER		
162268	01-0000-560-1255-1000-4310-2320-0				43.29
161791	01-0000-560-1200-1000-4310-0000-0				70.35
161773	01-1100-260-1255-1000-4310-6250-0				105.12
161773	01-1100-260-1255-1000-4310-6250-0				7.00
161773	01-1100-260-1255-1000-4310-6250-0				80.00
161773	01-1100-260-1255-1000-4310-6250-0				9.50
			<b>Warrant Total</b>		<b>\$315.26</b>
693037	R233	910280	HOLIDAY'S AUTO SPECIALTIES, INC.		
160211	01-0000-280-0000-3600-5640-6930-0				125.00
			<b>Warrant Total</b>		<b>\$125.00</b>
693038	R233	913750	GOLDEN EAGLE CHARTER, INC.		
160210	01-0000-280-0000-3600-5865-6940-0				1,054.00
160210	01-0000-280-0000-3600-5865-6940-0				1,140.00
160210	01-0000-280-0000-3600-5865-6940-0				510.00
160210	01-0000-280-0000-3600-5865-6940-0				510.00
160210	01-0000-280-0000-3600-5865-6940-0				510.00
160210	01-0000-280-0000-3600-5865-6940-0				570.00
160210	01-0000-280-0000-3600-5865-6940-0				570.00
160210	01-0000-280-0000-3600-5865-6940-0				600.00
160210	01-0000-280-0000-3600-5865-6940-0				600.00
160210	01-0000-280-0000-3600-5865-6940-0				630.00
160210	01-0000-280-0000-3600-5865-6940-0				630.00
160210	01-0000-280-0000-3600-5865-6940-0				660.00
160210	01-0000-280-0000-3600-5865-6940-0				690.00
			<b>Warrant Total</b>		<b>\$8,674.00</b>
693039	R233	937140-1	ENVIROCLEAN SANITATION SUPPLY		
160566	01-8150-450-0000-8110-4300-0000-0				467.92
160566	01-8150-450-0000-8110-4400-0000-0				2,424.00
160566	01-8150-450-0000-8110-6500-0000-0				672.08
160366	01-8150-450-0000-8110-4300-0000-0				129.60
160366	01-8150-450-0000-8110-4300-0000-0				136.00
160366	01-8150-450-0000-8110-4300-0000-0				232.36
160366	01-8150-450-0000-8110-4300-0000-0				300.18
			<b>Warrant Total</b>		<b>\$4,362.14</b>
693040	R233	975030	ENTERPRISE RENT A CAR		
160207	01-0000-280-0000-3600-5600-6940-0				1,458.00
			<b>Warrant Total</b>		<b>\$1,458.00</b>
693041	R233	976150-3	HOME DEPOT CREDIT SERVICES		
160117	01-8150-450-0000-8110-4300-0000-0				35.80
161385	01-0015-600-1200-1000-4310-7340-0				3.84
160117	01-8150-450-0000-8110-4300-0000-0				104.80
162176	01-9665-410-7110-1000-4310-8170-0				180.85
162176	01-9665-410-7110-1000-4310-8170-0				219.14
162176	01-9665-410-7110-1000-4310-8170-0				253.31
			<b>Warrant Total</b>		<b>\$797.74</b>

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PO #	Account #		Description		
693042	R233	998620	DELL COMPUTER K12 SALES		
161897	01-0000-280-0000-3600-4485-6940-0				1,024.06
			<b>Warrant Total</b>		<b>\$1,024.06</b>
693043	R233	999790-2	FERGUNSON ENTERPRISES INC #686		
160360	01-8150-450-0000-8110-4300-0000-0				103.94
160360	01-8150-450-0000-8110-4300-0000-0				753.38
160360	01-8150-450-0000-8110-4300-0000-0				91.40
			<b>Warrant Total</b>		<b>\$948.72</b>
693044	R233	090080-1	HD SUPPLY FACILITIES MAINT., LTD		
160635	01-8150-450-0000-8110-4300-0000-0				64.78
			<b>Warrant Total</b>		<b>\$64.78</b>
693045	R233	901840-1	HAZARD MANAGEMENT SERVICE INC.		
160372	01-8150-450-0000-8110-5800-0000-0				780.00
			<b>Warrant Total</b>		<b>\$780.00</b>
693046	R233	899370	DAVIS DEMOGRAPHICS & PLANNING		
160154	01-0000-260-0000-7510-5800-5100-0				1,700.00
			<b>Warrant Total</b>		<b>\$1,700.00</b>
693047	R233	090222	Diamond Locksmiths		
160727	01-8150-450-0000-8110-4300-0000-0				24.27
			<b>Warrant Total</b>		<b>\$24.27</b>
693048	R233	948030	EDUCATIONAL DATA SYSTEMS		
161827	01-0000-260-1110-1000-5800-6040-0				3,503.83
			<b>Warrant Total</b>		<b>\$3,503.83</b>
693049	R233	091143	GOLF CAR CENTRAL SERVICE		
161357	01-0000-490-0000-8210-5640-0000-0				125.24
			<b>Warrant Total</b>		<b>\$125.24</b>
693050	R233	092818	Hobbs Construction Inc.		
160928	40-0000-490-0000-8500-6170-0000-0				2,207.86
160928	40-0000-400-0000-8500-6170-0000-0				24,398.13
			<b>Warrant Total</b>		<b>\$26,605.99</b>
693051	R234	033388	KUCKENBECKER TRACTOR COMPANY		
161178	01-0025-490-1305-1000-4300-0000-0				246.78
			<b>Warrant Total</b>		<b>\$246.78</b>
693052	R234	033550	LAKESHORE CURRICULUM MAT CO		
162238	12-6105-260-0001-1000-4310-0000-0				456.27
			<b>Warrant Total</b>		<b>\$456.27</b>
693053	R234	039206-4	MC GRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC		
161415	01-0000-260-1200-1000-4100-6220-0				829.22
			<b>Warrant Total</b>		<b>\$829.22</b>
693054	R234	914690	HOT TANK SUPPLY COMPANY		
160212	01-0000-280-0000-3600-5800-6930-0				533.25
			<b>Warrant Total</b>		<b>\$533.25</b>



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693055 160215	R234 01-0000-280-0000-3600-5800-6930-0	914910-1	LC SERVICES		325.00
			<b>Warrant Total</b>		<b>\$325.00</b>
693056 160652	R234 01-0000-450-0000-8200-4300-5170-0	935660	LINCOLN EQUIPMENT		97.64
			<b>Warrant Total</b>		<b>\$97.64</b>
693057 162176 161292 160117	R234 01-9665-410-7110-1000-4310-8170-0 01-0000-490-0000-8210-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	976150-3	HOME DEPOT CREDIT SERVICES		37.57 41.17 44.05
			<b>Warrant Total</b>		<b>\$122.79</b>
693058 160158 160378 160104	R234 01-0000-300-1200-2700-5650-0000-0 01-0000-360-1200-1000-4310-0000-0 01-0000-580-1200-2700-5650-0000-0	995890	IMAGE 2000		5,342.40 65.00 7,387.63
			<b>Warrant Total</b>		<b>\$12,795.03</b>
693059 161928	R234 01-0000-520-1200-1000-4310-0000-0	995890-2	IMAGE 2000		310.20
			<b>Warrant Total</b>		<b>\$310.20</b>
693060 160220 160220 160220	R234 01-0000-280-0000-3600-4340-6930-0 01-0000-280-0000-3600-4340-6930-0 01-0000-280-0000-3600-4340-6930-0	090020-1	LAWSON PRODUCTS		173.65 106.97 157.46
			<b>Warrant Total</b>		<b>\$438.08</b>
693061 160285 160285	R234 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0	090021	LEE'S SERVICE		424.89 3,836.74
			<b>Warrant Total</b>		<b>\$4,261.63</b>
693062 160388	R234 01-8150-450-0000-8110-4300-0000-0	090058	JOHNSTONE SUPPLY		247.68
			<b>Warrant Total</b>		<b>\$247.68</b>
693063 160477 160477 160477 160477	R234 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	090061	Madera Small Engine & Marine Repair		1,283.32 231.49 54.33 558.30
			<b>Warrant Total</b>		<b>\$2,127.44</b>
693064 160553 160553 160553	R234 01-0000-490-1355-1000-4310-2320-0 01-0000-490-1355-1000-4310-2320-0 01-0000-490-1355-1000-4310-2320-0	954910-1	J.W. PEPPER & SON, INC		37.81 38.12 57.25
			<b>Warrant Total</b>		<b>\$133.18</b>

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693065	R234	990920-1	PATTERSON MEDICAL SUPPLY		
162388	01-9665-410-7110-1000-4310-8040-0				5,252.41
162388	01-9665-410-7110-1000-4310-8040-0				31.58
			<b>Warrant Total</b>		<b>\$5,283.99</b>
693066	R234	047438-3	JW PEPPER & SON, INC		
161484	01-0000-400-1355-4100-4310-2330-0				24.72
161453	01-0000-400-1355-1000-4310-2320-0				209.52
			<b>Warrant Total</b>		<b>\$234.24</b>
693067	R234	090230-1	LOWE'S		
161335	01-0000-560-0000-8210-4300-0000-0				15.37
160120	01-8150-450-0000-8110-4300-0000-0				106.62
160120	01-8150-450-0000-8110-4300-0000-0				59.15
160120	01-8150-450-0000-8110-4300-0000-0				9.21
			<b>Warrant Total</b>		<b>\$190.35</b>
693068	R234	029920	INGRAHAM TROPHIES		
160482	01-0000-490-1315-4200-5800-0000-0				53.12
			<b>Warrant Total</b>		<b>\$53.12</b>
693069	R234	091647	Madera Tractor		
160637	01-8150-450-0000-8110-5640-0000-0				265.20
160637	01-8150-450-0000-8110-5640-0000-0				164.14
160637	01-8150-450-0000-8110-5640-0000-0				213.32
160637	01-8150-450-0000-8110-5640-0000-0				2,815.88
160637	01-8150-450-0000-8110-5640-0000-0				440.85
160637	01-8150-450-0000-8110-5640-0000-0				513.48
160637	01-8150-450-0000-8110-5640-0000-0				596.41
160637	01-8150-450-0000-8110-5640-0000-0				757.96
160637	01-8150-450-0000-8110-5640-0000-0				86.55
160637	01-8150-450-0000-8110-5640-0000-0				943.92
160637	01-8150-450-0000-8110-5640-0000-0				1,040.67
160637	01-8150-450-0000-8110-5640-0000-0				108.53
160637	01-8150-450-0000-8110-5640-0000-0				140.94
160637	01-8150-450-0000-8110-5640-0000-0				121.21
			<b>Warrant Total</b>		<b>\$8,209.06</b>
693070	R234	092970	Les Schwab Tires		
161753	01-0000-280-0000-3600-5640-6930-0				56.25
161753	01-0000-280-0000-3600-5640-6930-0				79.50
161753	01-0000-280-0000-3600-4343-6930-0				280.18
			<b>Warrant Total</b>		<b>\$415.93</b>
693071	R235	024752	GENERAL BUILDERS SUPPLY CO.		
162526	13-5310-260-0000-8110-5640-9260-0				28.62
162526	13-5310-260-0000-8110-5640-9260-0				58.88
			<b>Warrant Total</b>		<b>\$87.50</b>
693072	R235	053414	EARTH GRAINS		
161695	13-5310-260-0000-3700-4705-0000-0				1,797.76
			<b>Warrant Total</b>		<b>\$1,797.76</b>

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693073	R235	890963	REFRIGERATION SUPPLY DISTRIBUTOR		
162551	13-5310-260-0000-8110-5640-9260-0				117.94
162551	13-5310-260-0000-8110-5640-9260-0				34.13
			<b>Warrant Total</b>		<b>\$152.07</b>
693074	R235	925560	DANIELSEN CO.		
162281	13-5310-000-0000-0000-9320-0000-0				3,986.34
			<b>Warrant Total</b>		<b>\$3,986.34</b>
693075	R235	938860	GOLD STAR FOODS		
162282	13-5310-000-0000-0000-9320-0000-0				2,007.00
162282	13-5310-000-0000-0000-9320-0000-0				52.70
162282	13-5310-000-0000-0000-9320-0000-0				625.86
			<b>Warrant Total</b>		<b>\$2,685.56</b>
693076	R235	945270	SYSCO FOODSERVICES OF MODESTO		
162308	13-5310-000-0000-0000-9320-0000-0				21,457.88
162308	13-5310-000-0000-0000-9320-0000-0				4,133.36
162308	13-5310-000-0000-0000-9320-0000-0				19,365.60
162308	13-5310-260-0000-3700-4371-0000-0				272.00
162308	13-5310-260-0203-3700-4700-0000-0				687.72
			<b>Warrant Total</b>		<b>\$45,916.56</b>
693077	R235	973640	PRAXAIR		
162642	13-5310-260-0000-8110-5640-0000-0				18.60
			<b>Warrant Total</b>		<b>\$18.60</b>
693078	R235	977640	FOCUS PACKAGING		
162640	13-5310-000-0000-0000-9320-0000-0				1,768.50
			<b>Warrant Total</b>		<b>\$1,768.50</b>
693079	R235	983190	SCHOOL LUNCH PRODUCTS		
160593	13-5310-000-0000-0000-9320-0000-0				8,158.71
162442	13-5310-000-0000-0000-9320-0000-0				5,172.24
162442	13-5310-000-0000-0000-9320-0000-0				5,582.52
162442	13-5310-000-0000-0000-9320-0000-0				5,168.00
			<b>Warrant Total</b>		<b>\$24,081.47</b>
693080	R235	049233	PRODUCER'S DAIRY		
162531	13-5310-260-0000-3700-4704-0000-0				1,838.96
162531	13-5310-260-0000-3700-4701-0000-0				18,228.90
			<b>Warrant Total</b>		<b>\$20,067.86</b>
693081	R235	902080	The Platinum Packaging Group		
162641	13-5310-000-0000-0000-9320-0000-0				14,082.00
			<b>Warrant Total</b>		<b>\$14,082.00</b>
693082	R235	969830	Integrated Food Service		
162529	13-5310-000-0000-0000-9320-0000-0				2,294.00
			<b>Warrant Total</b>		<b>\$2,294.00</b>



**Commercial Warrant Listing**  
**For Warrants Dated 11/04/2015 to 11/04/2015**

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693083	R235	091478	P & R PAPER SUPPLY CO.		
162435	13-5310-000-0000-0000-9320-0000-0				623.70
162435	13-5310-000-0000-0000-9320-0000-0				3,812.45
			<b>Warrant Total</b>		<b>\$4,436.15</b>
693084	R235	091850	Wallace Packaging, LLC		
162542	13-5310-000-0000-0000-9320-0000-0				4,347.00
			<b>Warrant Total</b>		<b>\$4,347.00</b>
693085	R235	092186	Pepsi Cola		
162438	13-5310-260-0202-3700-4700-0000-0				297.75
			<b>Warrant Total</b>		<b>\$297.75</b>
693086	R235	092682	FIORE DI PASTA		
162639	13-5310-000-0000-0000-9320-0000-0				1,178.00
162639	13-5310-260-0000-3700-4700-0000-0				8,636.00
			<b>Warrant Total</b>		<b>\$9,814.00</b>
693087	R235	092683	JD FOOD		
162299	13-5310-260-0000-3700-4703-0000-0				2,157.69
162299	13-5310-260-0000-3700-4703-0000-0				2,057.23
			<b>Warrant Total</b>		<b>\$4,214.92</b>
693088	R235	093164	Basque French Bakery		
162242	13-5310-260-0000-3700-4705-0000-0				102.00
162242	13-5310-260-0000-3700-4705-0000-0				183.60
162242	13-5310-260-0000-3700-4705-0000-0				102.00
162242	13-5310-260-0000-3700-4705-0000-0				550.80
162242	13-5310-260-0000-3700-4705-0000-0				326.40
162242	13-5310-260-0000-3700-4705-0000-0				122.40
162242	13-5310-260-0000-3700-4705-0000-0				102.00
			<b>Warrant Total</b>		<b>\$1,489.20</b>
693089	R235	093166	HMC FARMS		
161993	13-5310-260-0000-3700-4704-0000-0				4,416.00
			<b>Warrant Total</b>		<b>\$4,416.00</b>
693090	R235	093179	Global Foods INC		
162135	13-5310-000-0000-0000-9320-0000-0				7,279.20
			<b>Warrant Total</b>		<b>\$7,279.20</b>
693091	R236	003457-1	APPLE COMPUTER, INC		
162211	01-3010-470-1200-1000-4485-4200-6				4,068.72
			<b>Warrant Total</b>		<b>\$4,068.72</b>
693092	R236	012241	CENTRAL VALLEY TRUCK CENTER		
160199	01-0000-000-0000-0000-9322-0000-0				69.18
160199	01-0000-000-0000-0000-9322-0000-0				30.41
160199	01-0000-000-0000-0000-9322-0000-0				367.55
160199	01-0000-000-0000-0000-9322-0000-0				490.37
160199	01-0000-000-0000-0000-9322-0000-0				15.21
160199	01-0000-000-0000-0000-9322-0000-0				19.16
160199	01-0000-000-0000-0000-9322-0000-0				139.15
			<b>Warrant Total</b>		<b>\$1,131.03</b>

Report Date: 11/04/2015

**Commercial Warrant Listing**  
**For Warrants Dated 11/04/2015 to 11/04/2015**

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
693093	R236	014892	CONTINENTAL ATHLETIC SUPPLY		
162635	01-0000-400-1315-4200-4310-0000-0				667.61
			<b>Warrant Total</b>		<b>\$667.61</b>
693094	R236	916950	CENTRAL VALLEY PRESORT		
161388	01-3010-260-1110-2495-5800-4870-6				1,907.91
161388	01-3010-260-1110-2495-5910-4870-6				1,907.91
160383	01-0000-260-0000-7200-5910-5600-0				651.20
160383	01-0000-260-0000-7200-5910-5600-0				97.37
160383	01-0000-260-0000-7200-5910-5600-0				567.63
160383	01-0000-260-0000-7200-5910-5600-0				607.95
			<b>Warrant Total</b>		<b>\$5,739.97</b>
693095	R236	920492-1	B&H PHOTO-VIDEO		
162142	01-9665-410-7110-1000-4310-8960-0				495.18
162335	01-3550-490-3831-1000-4310-0000-0				447.00
			<b>Warrant Total</b>		<b>\$942.18</b>
693096	R236	925411	CLASSIC CHARTER		
160201	01-0000-280-0000-3600-5865-6940-0				1,789.00
160201	01-0000-280-0000-3600-5865-6940-0				580.00
160201	01-0000-280-0000-3600-5865-6940-0				624.50
160201	01-0000-280-0000-3600-5865-6940-0				654.00
160201	01-0000-280-0000-3600-5865-6940-0				894.50
			<b>Warrant Total</b>		<b>\$4,542.00</b>
693097	R236	934910-1	CDW GOVERNMENT, INC		
160268	01-0000-260-0000-7700-4385-5050-0				476.50
162452	01-3010-290-1200-1000-4385-4200-6				721.68
162228	01-3010-560-1200-1000-4400-4250-6				1,770.44
162228	01-3010-560-1200-1000-4400-4250-6		credit memo		-1,108.36
			<b>Warrant Total</b>		<b>\$1,860.26</b>
693098	R236	941530	ATKINSON, ANDELSON, LOYA, RUDD & ROMO		
160381	01-0000-260-0000-7200-5840-5600-0				36,895.14
			<b>Warrant Total</b>		<b>\$36,895.14</b>
693099	R236	956990	BEST BEST & KRIEGER LLP		
162355	01-0000-260-0000-7200-5840-5600-0				1,245.00
			<b>Warrant Total</b>		<b>\$1,245.00</b>
693100	R236	965440	BARROWS		
160342	01-0000-260-0000-7390-5890-6950-0				175.00
160342	01-0000-260-0000-7390-5890-6950-0				1,525.00
161445	01-0000-390-1215-4200-5801-0000-0				100.00
161445	01-0000-390-1215-4200-5801-0000-0				100.00
161370	01-0000-600-1215-4200-5801-0000-0				100.00
161370	01-0000-600-1215-4200-5801-0000-0				100.00
			<b>Warrant Total</b>		<b>\$2,100.00</b>
693101	R236	982961	CRMA		
162606	01-0000-000-0000-0000-9516-0000-0				450,174.07
			<b>Warrant Total</b>		<b>\$450,174.07</b>

**Commercial Warrant Listing**  
**For Warrants Dated 11/04/2015 to 11/04/2015**

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
693102	R236	989130-1	BETTS TRUCK PARTS		
160196	01-0000-280-0000-3600-5640-6930-0				932.87
			<b>Warrant Total</b>		<b>\$932.87</b>
693103	R236	998290	APPLEBY & COMPANY INC.		
160877	01-0510-260-0000-7400-5800-5250-0				987.80
			<b>Warrant Total</b>		<b>\$987.80</b>
693104	R236	090165-1	BSN SPORTS		
161371	01-0000-600-1215-4200-5800-0000-0				1,216.76
161361	01-0000-560-1215-4200-4310-0000-0				1,183.56
			<b>Warrant Total</b>		<b>\$2,400.32</b>
693105	R236	918030	BSK ASSOCIATES		
160291	01-8150-450-0000-8110-5800-0000-0				82.50
			<b>Warrant Total</b>		<b>\$82.50</b>
693106	R236	090309-1	CLAY MIX LLC		
161447	01-0000-490-1310-1000-4310-0000-0				465.37
			<b>Warrant Total</b>		<b>\$465.37</b>
693107	R236	014470	COMMUNITY PLAYTHINGS		
162344	12-6105-260-0001-1000-4310-0000-0				678.24
			<b>Warrant Total</b>		<b>\$678.24</b>
693108	R236	090893-1	BUSWEST		
160198	01-0000-280-0000-3600-5640-6930-0				277.21
			<b>Warrant Total</b>		<b>\$277.21</b>
693109	R236	091102	Clovis Glass Inc.		
162492	01-8150-450-0000-8110-4400-0000-0				424.01
162492	01-8150-450-0000-8110-4400-0000-0				1,000.14
162492	01-8150-450-0000-8110-4300-0000-0				365.57
162492	01-8150-450-0000-8110-4300-0000-0				154.99
			<b>Warrant Total</b>		<b>\$1,944.71</b>
693110	R236	091114-2	ACOUSTIC SOLUTIONS INC		
160710	01-8150-450-0000-8110-4300-0000-0				1,435.28
160710	01-8150-450-0000-8110-4300-0000-0				162.05
			<b>Warrant Total</b>		<b>\$1,597.33</b>



Fiscal Year: 2016

## Madera Unified School District

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Report Date: 11/04/2015

## Commercial Warrant Listing

For Warrants Dated 11/04/2015 to 11/04/2015

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
693111	R236	091825	California Teaching Fellows Foundation		
160848	01-6010-460-1200-1000-5925-0735-0				48.89
160848	01-4124-300-1200-1000-5925-0740-6				48.89
160848	01-4124-360-1200-1000-5925-0740-6				48.89
160848	01-4124-400-1300-1000-5925-0740-6				48.90
160848	01-6010-340-1200-1000-5925-0735-0				48.89
160848	01-4124-470-1200-1000-5925-0740-6				48.89
160848	01-4124-490-1300-1000-5925-0740-6				48.90
160848	01-4124-540-3200-1000-5925-0740-6				58.90
160848	01-4124-560-1200-1000-5925-0740-6				58.90
160848	01-6010-320-1200-1000-5925-0735-0				48.89
160848	01-6010-420-1200-1000-5925-0735-0				105.26
160848	01-6010-290-1200-1000-5925-0735-0				58.89
160848	01-6010-310-1200-1000-5925-0735-0				58.89
160848	01-6010-630-1200-1000-5925-0735-0				48.89
160848	01-6010-380-1200-1000-5925-0735-0				58.89
160848	01-6010-650-1200-1000-5925-0735-0				48.89
160848	01-6010-580-1200-1000-5925-0735-0				48.89
160848	01-6010-600-1200-1000-5925-0735-0				48.89
160848	01-6010-390-1200-1000-5925-0735-0				48.90
160848	01-6010-440-1200-1000-5925-0735-0				48.89
160848	01-6010-620-1200-1000-5925-0735-0				48.89
160848	01-6010-670-1200-1000-5925-0735-0				58.89
160848	01-6010-520-1200-1000-5925-0735-0				58.89
			<b>Warrant Total</b>		<b>\$1,250.89</b>
693112	R236	091826-1	Atwater Wrestling		
162601	01-0000-490-1315-4200-5808-0000-0				300.00
			<b>Warrant Total</b>		<b>\$300.00</b>
693113	R236	092301	Ace Elevator Load Test & Repair		
160380	01-0000-450-0000-8220-5800-0000-0				370.00
			<b>Warrant Total</b>		<b>\$370.00</b>

**Commercial Warrant Listing**  
**For Warrants Dated 11/04/2015 to 11/04/2015**

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693114	R236	092496	City of Madera		
161147	01-4124-300-1200-1000-5100-0740-6				1,237.25
161146	01-4124-470-1200-1000-5100-0740-6				1,047.88
161128	01-4124-400-1300-1000-5100-0740-6				202.00
161128	01-4124-400-1300-1000-5100-0740-6				3,339.31
160795	01-4124-360-1200-1000-5100-0740-6				1,054.19
161134	01-4124-560-1200-1000-5100-0740-6				50.50
161134	01-4124-560-1200-1000-5100-0740-6				1,717.00
162169	01-4124-540-3200-1000-5100-0740-6				3,288.81
161126	01-4124-490-1300-1000-5100-0740-6				2,979.50
161143	01-6010-290-1200-1000-5100-0735-0				1,912.69
161142	01-6010-310-1200-1000-5100-0735-0				1,540.25
161138	01-6010-460-1200-1000-5100-0735-0				202.00
161138	01-6010-460-1200-1000-5100-0735-0				1,704.38
161139	01-6010-440-1200-1000-5100-0735-0				1,969.50
161137	01-6010-620-1200-1000-5100-0735-0				1,515.00
161136	01-6010-670-1200-1000-5100-0735-0				1,641.25
161135	01-6010-520-1200-1000-5100-0735-0				2,001.06
				<b>Warrant Total</b>	<b>\$27,402.57</b>
693115	R236	092503-2	Advanced Emission		
162374	01-0000-280-0000-3600-5640-6930-0				383.26
				<b>Warrant Total</b>	<b>\$383.26</b>
693116	R236	092990	Crown Services Co.		
160179	01-8150-450-0000-8110-5620-0000-0				1,039.60
				<b>Warrant Total</b>	<b>\$1,039.60</b>
693117	R236	093114	Coole School		
161321	01-0000-420-1200-1000-4310-0000-0				891.00
				<b>Warrant Total</b>	<b>\$891.00</b>
693118	R236	093147-1	Consolidated Electrical Distributors		
161802	01-8150-450-0000-8110-4400-0000-0				3,672.00
				<b>Warrant Total</b>	<b>\$3,672.00</b>
693119	R236	093180	American Button Machines		
162136	01-0000-630-1200-1000-4310-0000-0				492.66
				<b>Warrant Total</b>	<b>\$492.66</b>
693120	R236	093181-1	Dan Castro		
162138	01-0000-450-0000-8200-5200-0000-0				900.00
				<b>Warrant Total</b>	<b>\$900.00</b>
693121	R236	093187-1	American Mathematics Competitions		
162181	01-0000-490-1350-1000-5800-0000-0				230.00
				<b>Warrant Total</b>	<b>\$230.00</b>
693122	R237	012248	CVT-CALIFORNIA S VALUED TRUST		
	01-0000-000-0000-0000-9514-0000-0		health insurance		2,413,909.65
	01-0000-000-0000-0000-9518-0000-0		health insurance		191,880.15
				<b>Warrant Total</b>	<b>\$2,605,789.80</b>

**Commercial Warrant Listing**  
**For Warrants Dated 11/04/2015 to 11/04/2015**

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
693123	R237	046275-1	PG&E		
	01-0000-280-0000-3600-4345-6930-0				2,647.96
			<b>Warrant Total</b>		<b>\$2,647.96</b>
693124	R237	910197-1	AT&T		
	01-0000-260-0000-7200-5920-5050-0				31.14
			<b>Warrant Total</b>		<b>\$31.14</b>
693125	R237	090916-1	TIGER, INC		
	01-0000-280-0000-3600-4345-6930-0				525.34
	01-0000-455-0000-8200-5515-0000-0				130.93
	13-5310-260-0000-8200-5515-0000-0				50.55
	01-0000-670-0000-8200-5515-0000-0				10.76
	01-0000-440-0000-8200-5515-0000-0				18.66
	01-0000-460-0000-8200-5515-0000-0				10.76
	01-0000-470-0000-8200-5515-0000-0				4.16
	01-0000-520-0000-8200-5515-0000-0				9.89
	01-0000-490-0000-8200-5515-0000-0				1,550.26
	01-0000-390-0000-8200-5515-0000-0				70.02
	01-0000-400-0000-8200-5515-0000-0				830.02
	01-0000-420-0000-8200-5515-0000-0				9.13
	01-0000-300-0000-8200-5515-0000-0				9.95
	01-0000-290-0000-8200-5515-0000-0				18.22
	01-0000-560-0000-8200-5515-0000-0				128.42
	01-0000-580-0000-8200-5515-0000-0				13.24
	01-0000-600-0000-8200-5515-0000-0				10.36
	01-0000-620-0000-8200-5515-0000-0				56.35
	01-0000-630-0000-8200-5515-0000-0				4.59
	01-0000-650-0000-8200-5515-0000-0				20.26
			<b>Warrant Total</b>		<b>\$3,481.87</b>
693126	R238	090206	PG&E		
160511	01-0000-280-0000-3600-4345-6930-0				1,988.30
			<b>Warrant Total</b>		<b>\$1,988.30</b>

**Commercial Warrant Listing**  
**For Warrants Dated 11/04/2015 to 11/04/2015**

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693127	R238	093209	App Dynamic Ehf.		
162617	01-1100-260-1110-1000-5885-6500-0				95.92
			<b>Warrant Total</b>		<b>\$95.92</b>

**District Totals                      214 Warrants for                      \$3,715,147.62**

<b>Fund Totals</b>	<b>Amount</b>
01 - General Fund	\$3,439,947.49
11 - Adult Education	\$1,139.71
12 - Child Development	\$3,084.88
13 - Cafeteria	\$153,282.99
14 - Deferred Maintenance	\$2,148.71
25 - Capital Fac/Developer Fees	\$50.00
35 - County School Facilities Fund	\$168.00
40 - Special Reserve - Cap Outlay	\$115,325.84
<b>Total</b>	<b>\$3,715,147.62</b>

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

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

CHECK DATE: 11/12/2015

BOARD DATE: 12/8/2015

REGISTER NUMBERS IN REQUEST:

R: 239    240    241    242    243

R: 244 245 246 248 249

R:

**TOTAL REQUESTS BY FUND FOR PAYMENT:**

TOTALS BY FUNDS:

[illegible]



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

83630	<u>26 PRISON MITIGATION</u>	-	-		\$	-
		-	-			
83620	<u>30 STATE SCHOOL BLDG.</u>	-	-		\$	-
	<u>LEASE PURCHASE</u>	-	-			
83600	<u>31 REFURBISHMENT</u>	-	-		\$	-
		-	-			
83670	<u>32 ROOF REPLACEMENT</u>	-	-		\$	-
		-	-			
83730	<u>35 SCHOOL FACILITIES</u>	-	-		\$	-
		-	-			
83610	<u>40 SPECIAL RESERVE</u>	<u>240</u>	-	\$ 3,250.00	-	
		<u>241</u>	-	\$ 28,283.65	-	
					\$	31,533.65
83660	<u>41 BUILDING FUND</u>	-	-		\$	-
		-	-			
83690	<u>42 AG FARM BLDG. FUND</u>	-	-		\$	-
		-	-			
83650	<u>43 C.O.P. PROCEEDS</u>	-	-		\$	-
	<u>SPECIAL RESERVE</u>	-	-			
83710	<u>49 REDEVELOPMENT</u>	-	-		\$	-
	<u>SPECIAL RESERVE</u>	-	-			
88510	<u>53 STATE SCHOOL LOAN</u>	-	-		\$	-
	<u>REPAY</u>	-	-			
88610	<u>54 LEASE PURCHASE</u>	-	-		\$	-
		-	-			
83640	<u>56 C.O.P. DEBT SERVICE</u>	-	-		\$	-
		-	-			
83580	<u>67 INSURANCE RESERVE</u>	-	-		\$	-
		-	-			
83570	<u>73 TRUST FUND</u>	-	-		\$	-
		-	-			
83520	<u>74 ATHLETIC FUND</u>	-	-		\$	-
		-	-			

**GRAND TOTAL:** \$ 686,463.95

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:

\_\_\_\_\_  
ADELE NIKKEL, CHIEF FINANCIAL OFFICER

PAYMENT ORDER PREPARED BY: MELANIE SERROS (ACCOUNTS PAYABLE)

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

AUDITED BY:

DATE:

\_\_\_\_\_  
WARRANT NUMBERS

FROM:

TO:



Fiscal Year: 2016

## Madera Unified School District

Page 1 of 25

Report Date: 11/12/2015

## Commercial Warrant Listing

For Warrants Dated 11/12/2015 to 11/12/2015

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693588	R239	044898-1	OFFICE DEPOT		
160052	01-0000-520-1200-2700-4300-0000-0				75.10
160140	01-0000-520-1200-1000-4310-0000-0				929.91
160046	01-0000-600-1200-2700-4300-0000-0				623.41
160045	01-0000-600-1200-1000-4310-0000-0				645.40
160145	01-0000-650-1200-1000-4310-0000-0				1,022.59
160141	01-6500-260-5770-1190-4300-0000-0				324.66
160043	01-0000-420-1200-1000-4310-0000-0				875.54
160053	01-0000-350-3300-1000-4310-0000-0				401.18
160130	01-0000-360-1200-2700-4300-0000-0				78.30
160129	01-0000-360-1200-1000-4310-0000-0				418.43
160067	01-0000-260-0000-3900-4300-6600-0				910.44
160011	01-0000-260-0000-7300-4300-5550-0				147.24
160136	01-0000-260-0000-7400-4300-5250-0				455.21
160056	01-0000-260-0000-7510-4300-5100-0				251.25
160060	01-0000-260-0000-7150-4300-6900-0				349.88
160137	01-0000-260-0000-7200-4300-3010-0				226.89
160044	01-0000-260-0000-7700-4300-5050-0				105.28
160146	01-0000-290-1200-2700-4300-0000-0				55.09
160142	01-0000-290-1200-1000-4310-0000-0				1,681.21
160049	01-0000-310-0000-8210-4300-0000-0				211.25
160050	01-0000-310-1200-2700-4300-0000-0				77.49
160048	01-0000-310-1200-1000-4310-0000-0				1,868.30
160019	12-6105-290-0001-1000-4310-0000-0				83.47
160024	12-6105-420-0001-1000-4310-0000-0				125.42
160031	12-6105-520-0001-1000-4310-0000-0				214.08
160032	12-6105-580-0001-1000-4310-0000-0				236.38
160028	12-6105-620-0001-1000-4310-0000-0				234.89
160029	12-6105-670-0001-1000-4310-0000-0				93.32
160017	12-6105-260-0001-1000-4310-0000-0				1,953.45
160077	01-0000-670-1200-2700-4300-0000-0				75.24
160057	01-0000-260-0000-7400-4300-5260-0				669.29
160034	12-9226-260-0001-2495-4300-0000-0				262.60
160036	01-0000-400-1300-1000-4310-4090-0				347.07
160037	01-0000-540-3200-1000-4310-4090-0				419.43
Warrant Total					\$16,448.69

Fiscal Year: 2016

## Madera Unified School District

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Report Date: 11/12/2015

## Commercial Warrant Listing

For Warrants Dated 11/12/2015 to 11/12/2015

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693589	R239	044898-1	OFFICE DEPOT		
160321	01-4124-310-1200-1000-4310-0742-6				100.71
160321	01-4124-360-1200-1000-4310-0742-6				100.71
160321	01-4124-290-1200-1000-4310-0742-6				100.72
160321	01-4124-300-1200-1000-4310-0742-6				100.71
160554	01-0000-490-1300-1000-4310-5060-0				146.87
160505	12-9226-260-0001-2495-4300-0000-0				64.59
160321	01-4124-400-1300-1000-4310-0742-6				100.71
160321	01-4124-440-1200-1000-4310-0742-6				100.71
160321	01-4124-460-1200-1000-4310-0742-6				100.71
160321	01-4124-490-1300-1000-4310-0742-6				100.71
160321	01-4124-520-1200-1000-4310-0742-6				100.71
160321	01-4124-540-3200-1000-4310-0742-6				100.72
160321	01-4124-560-1200-1000-4310-0742-6				100.71
160321	01-4124-670-1200-1000-4310-0742-6				100.71
160408	01-0015-260-0000-2140-4300-6100-0				426.16
160497	11-0010-260-4110-2700-4300-0000-0				499.64
160498	11-3905-260-4110-1000-4310-0000-0				232.89
160260	01-0000-260-0000-7150-4300-5500-0				47.03
160412	01-0000-260-3800-2100-4300-6070-0				265.73
160225	01-0000-280-0000-3600-4300-6930-0				145.83
160225	01-0000-280-0000-3600-4300-6940-0				243.05
160300	01-0000-260-0000-2420-4300-6240-0				324.96
160259	01-0000-300-1200-2700-4300-0000-0				120.42
160258	01-0000-300-1200-1000-4310-0000-0				3,673.73
160306	01-0000-260-0000-7200-4300-6000-0				534.81
160487	01-0000-260-0000-7150-4300-6100-0				442.04
160264	01-0000-260-0000-3160-4300-6040-0				518.64
160551	01-0000-490-1310-1000-4310-0000-0				594.45
160421	01-0000-390-1200-2700-4300-0000-0				587.01
160151	01-0000-580-1200-2700-4300-0000-0				562.43
160150	01-0000-580-1200-1000-4310-0000-0				1,634.29
160321	01-4124-620-1200-1000-4310-0742-6				100.71
160503	01-0000-400-1331-1000-4310-0000-0				982.39
160469	01-0000-540-3200-1000-4310-0000-0				446.49
Warrant Total					\$13,802.70

**Commercial Warrant Listing**  
**For Warrants Dated 11/12/2015 to 11/12/2015**

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693590	R239	044898-1	OFFICE DEPOT		
160830	01-4124-670-1200-1000-4310-0740-6				613.90
160624	01-0000-620-1200-1000-4310-0000-0				1,734.38
160948	01-0000-320-1200-2700-4300-0000-0				429.54
160947	01-0000-320-1200-1000-4310-0000-0				1,504.59
161089	01-0000-340-1200-2700-4300-0000-0				266.13
161088	01-0000-340-1200-1000-4310-0000-0				283.71
160987	01-0000-460-1200-1000-4310-0000-0				1,007.73
160988	01-0000-470-1200-1000-4310-0000-0				3,129.58
160623	01-0000-390-1200-1000-4310-0000-0				1,840.34
160965	01-0000-380-1200-1000-4310-0000-0				507.21
160842	01-0000-260-0000-3140-4300-6660-0				106.32
160622	01-0000-260-0000-7530-4300-5800-0				62.12
160647	01-0000-260-0000-8300-4300-2550-0				751.44
160614	01-6010-290-1200-1000-4310-0735-0				452.82
160615	01-6010-310-1200-1000-4310-0735-0				536.77
160617	01-6010-320-1200-1000-4310-0735-0				454.56
160818	01-6010-380-1200-1000-4310-0735-0				527.60
161038	01-6010-390-1200-1000-4310-0735-0				128.03
160821	01-6010-420-1200-1000-4310-0735-0				1,321.76
160822	01-6010-440-1200-1000-4310-0735-0				208.83
160835	01-6010-650-1200-1000-4310-0735-0				428.62
161037	01-6010-600-1200-1000-4310-0735-0				292.11
160841	01-6010-580-1200-1000-4310-0735-0				1,350.42
160828	01-4124-620-1200-1000-4310-0740-6				288.02
161040	01-4124-560-1200-1000-4310-0740-6				-453.58
161045	01-4124-540-3200-1000-4310-0740-6				701.26
160839	01-4124-520-1200-1000-4310-0740-6				673.26
160820	01-4124-470-1200-1000-4310-0740-6				141.98
160825	01-4124-460-1200-1000-4310-0740-6				308.30
160943	01-0000-260-1155-2100-4300-6250-0				390.22
161022	01-0000-260-1110-2140-4300-6010-0				323.67
161042	01-4124-400-1300-1000-4310-0740-6				958.76
160817	01-4124-360-1200-1000-4310-0740-6				220.54
160945	01-0000-480-3550-1000-4310-0000-0				130.74
<b>Warrant Total</b>					<b>\$21,621.68</b>



**Commercial Warrant Listing**  
**For Warrants Dated 11/12/2015 to 11/12/2015**

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693591	R239	044898-1	OFFICE DEPOT		
161946	01-0015-390-1200-1000-4310-7340-0				1,424.50
162199	01-3010-340-1200-1000-4310-4200-6				1,977.86
162204	01-3010-620-1200-1000-4310-4200-6				188.92
162150	01-0015-580-1200-1000-4310-0000-0				924.76
160177	01-0000-670-1200-1000-4310-0000-0				1,413.05
162610	01-0000-390-1200-1000-4310-0000-0				1,238.72
162174	01-0000-400-1300-1000-4310-0000-0				648.28
161420	01-0000-400-1310-1000-4310-0000-0				96.23
161779	01-6500-260-5770-1110-4310-0000-0				97.20
161467	01-0000-490-4760-1000-4310-0000-0				71.51
162171	01-3060-260-4850-1000-4310-4600-0				2,718.82
162337	01-3060-260-4850-1000-4310-4600-0				300.40
161196	01-0000-560-1200-2700-4300-0000-0				79.48
161197	01-0000-560-1200-1000-4310-0000-0				195.09
162048	01-0000-560-1235-1000-4310-0000-0				66.01
161732	01-0000-560-1250-1000-4310-0000-0				791.53
161728	01-0000-560-1270-1000-4310-0000-0				75.66
161736	01-0000-560-1280-1000-4310-0000-0				444.11
161733	01-0000-560-1284-1000-4310-0000-0				57.46
			<b>Warrant Total</b>		<b>\$12,809.59</b>
693592	R239	935960-4	OFFICE DEPOT		
161962	01-0000-490-1350-1000-4310-0000-0				78.54
161864	01-0000-490-1358-1000-4310-0000-0				106.24
160669	01-0000-490-1530-1000-4310-0000-0				63.33
160665	01-0000-490-1550-1000-4310-0000-0				85.95
160668	01-0000-490-1560-1000-4310-0000-0				161.14
162195	01-0000-560-1200-1000-4310-1060-0				124.71
160238	01-0000-630-1200-1000-4310-0000-0				1,245.46
			<b>Warrant Total</b>		<b>\$1,865.37</b>
693593	R239	935960-5	OFFICE DEPOT		
160143	01-0000-260-0000-7330-4300-5550-0				77.93
			<b>Warrant Total</b>		<b>\$77.93</b>
693594	R240	042738-1	NASCO MODESTO		
162461	01-0000-490-1370-1000-4310-0000-0				463.32
162460	01-0000-540-3200-1000-4310-0000-0				65.06
			<b>Warrant Total</b>		<b>\$528.38</b>
693595	R240	047226	PECKS PRINTERY		
160762	01-8150-450-0000-8110-5800-0000-0				680.40
			<b>Warrant Total</b>		<b>\$680.40</b>
693596	R240	047668-1	iPROMOTEu		
161687	01-1100-260-1255-1000-5800-6250-0				1,514.43
			<b>Warrant Total</b>		<b>\$1,514.43</b>
693597	R240	049606	PURL'S SHEET METAL		
161593	01-0000-400-1345-1000-4310-2150-0				100.00
			<b>Warrant Total</b>		<b>\$100.00</b>

**Commercial Warrant Listing**  
**For Warrants Dated 11/12/2015 to 11/12/2015**

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
693598	R240	057360	SPARKY ELECTRONICS		
162256	01-0015-600-1200-1000-4310-7340-0				777.92
			<b>Warrant Total</b>		<b>\$777.92</b>
693599	R240	060697	TECO PRODUCTS COMPANY		
160494	01-0000-400-0000-8210-4300-0000-0				69.98
160337	01-8150-450-0000-8110-4300-0000-0				17.25
160337	01-8150-450-0000-8110-4300-0000-0				31.75
160337	01-8150-450-0000-8110-4300-0000-0				569.81
160337	01-8150-450-0000-8110-4300-0000-0				36.50
160337	01-8150-450-0000-8110-4300-0000-0				166.91
160337	01-8150-450-0000-8110-4300-0000-0				19.98
160337	01-8150-450-0000-8110-4300-0000-0				44.39
160337	01-8150-450-0000-8110-4300-0000-0				107.79
160337	01-8150-450-0000-8110-4300-0000-0				86.08
160337	01-8150-450-0000-8110-4300-0000-0				45.25
160337	01-8150-450-0000-8110-4300-0000-0				36.23
160337	01-8150-450-0000-8110-4300-0000-0				28.57
160337	01-8150-450-0000-8110-4300-0000-0				85.21
160337	01-8150-450-0000-8110-4300-0000-0				40.44
160337	01-8150-450-0000-8110-4300-0000-0				6.86
160337	01-8150-450-0000-8110-4300-0000-0				28.46
			<b>Warrant Total</b>		<b>\$1,421.46</b>
693600	R240	062585-1	UNISOURCE WORLDWIDE, INC.		
162462	01-0000-290-0000-8210-4300-0000-0				273.45
			<b>Warrant Total</b>		<b>\$273.45</b>
693601	R240	064030	VALLEY IRON INC.		
160161	01-8150-450-0000-8110-4300-0000-0				561.33
			<b>Warrant Total</b>		<b>\$561.33</b>
693602	R240	064857	VINCENT COMMUNICATIONS INC.		
160700	01-0000-490-0000-8210-4300-0000-0				488.12
160957	01-0000-260-0000-8300-5640-2550-0				129.74
160957	01-0000-260-0000-8300-5640-2550-0				195.00
160452	01-0000-450-0000-8200-4300-0000-0				1,231.20
			<b>Warrant Total</b>		<b>\$2,044.06</b>
693603	R240	911000-1	SUPPLYWORKS		
162570	01-0000-000-0000-0000-9320-0000-0				466.56
			<b>Warrant Total</b>		<b>\$466.56</b>
693604	R240	915010-1	NEIL O ANDERSON AND ASSOCIATES		
160942	40-0000-260-0000-8100-5801-0000-0				3,250.00
			<b>Warrant Total</b>		<b>\$3,250.00</b>

## Commercial Warrant Listing

For Warrants Dated 11/12/2015 to 11/12/2015

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693605	R240	915490-1	PLATT		
162695	01-0000-450-0000-8200-4300-0000-0				14,770.95
160540	01-8150-450-0000-8110-4300-0000-0				67.24
160540	01-8150-450-0000-8110-4300-0000-0				92.40
160540	01-8150-450-0000-8110-4300-0000-0				201.18
160540	01-8150-450-0000-8110-4300-0000-0				36.14
160540	01-8150-450-0000-8110-4300-0000-0				64.26
160540	01-8150-450-0000-8110-4300-0000-0				179.74
160540	01-8150-450-0000-8110-4300-0000-0				203.67
160540	01-8150-450-0000-8110-4300-0000-0				970.17
160540	01-8150-450-0000-8110-4300-0000-0				24.86
160540	01-8150-450-0000-8110-4300-0000-0				1,751.73
160540	01-8150-450-0000-8110-4300-0000-0				204.99
160540	01-8150-450-0000-8110-4300-0000-0				51.35
160540	01-8150-450-0000-8110-4300-0000-0				363.10
160540	01-8150-450-0000-8110-4300-0000-0				281.65
160540	01-8150-450-0000-8110-4300-0000-0				202.50
160540	01-8150-450-0000-8110-4300-0000-0				56.33
160540	01-8150-450-0000-8110-4300-0000-0				18.49
160540	01-8150-450-0000-8110-4300-0000-0				-41.25
160540	01-8150-450-0000-8110-4300-0000-0				54.17
160540	01-8150-450-0000-8110-4300-0000-0				625.54
160540	01-8150-450-0000-8110-4300-0000-0				396.18
160540	01-8150-450-0000-8110-4300-0000-0				485.09
160540	01-8150-450-0000-8110-4300-0000-0				24.88
160540	01-8150-450-0000-8110-4300-0000-0				42.56
160540	01-8150-450-0000-8110-4300-0000-0				128.84
160540	01-8150-450-0000-8110-4300-0000-0				85.64
160540	01-8150-450-0000-8110-4300-0000-0				113.25
160540	01-8150-450-0000-8110-4300-0000-0				79.23
160540	01-8150-450-0000-8110-4300-0000-0				46.19
160540	01-8150-450-0000-8110-4300-0000-0				45.98
160540	01-8150-450-0000-8110-4300-0000-0				43.56
160540	01-8150-450-0000-8110-4300-0000-0				72.92
Warrant Total					\$21,743.53
693606	R240	921069	RIVER PARKWAY TRUST		
162637	01-0015-650-1200-1000-5808-0000-0				240.00
Warrant Total					\$240.00
693607	R240	921228-1	SAN JOAQUIN IMPERIAL		
162569	01-0000-260-0000-7550-5620-5700-0				455.12
160078	01-0000-260-0000-7550-5640-5700-0				115.00
160078	01-0000-260-0000-7550-5640-5700-0				35.64
Warrant Total					\$605.76
693608	R240	931660-1	SEHI COMPUTER PRODUCTS INC		
162511	01-0000-000-0000-0000-9320-0000-0				3,078.00
Warrant Total					\$3,078.00



**Commercial Warrant Listing**  
**For Warrants Dated 11/12/2015 to 11/12/2015**

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
693609	R240	948510-1	RENAISSANCE LEARNING, INC.		
162621	01-3010-310-1200-1000-5885-4200-6				870.00
			<b>Warrant Total</b>		<b>\$870.00</b>
693610	R240	957560	RANDIK		
162513	01-0000-000-0000-0000-9320-0000-0				64.80
			<b>Warrant Total</b>		<b>\$64.80</b>
693611	R240	090042	ROSENBALM ROCKERY		
160651	01-0000-450-0000-8220-4300-0000-0				31.86
			<b>Warrant Total</b>		<b>\$31.86</b>
693612	R240	090057	WILCO SUPPLY		
160666	01-8150-450-0000-8110-4300-0000-0				23.84
160666	01-8150-450-0000-8110-4300-0000-0				36.51
160666	01-8150-450-0000-8110-4300-0000-0				60.20
160666	01-8150-450-0000-8110-4300-0000-0				7.98
			<b>Warrant Total</b>		<b>\$128.53</b>
693613	R240	090060	WESTERN AG & TURF		
160517	01-8150-450-0000-8110-4300-0000-0				1,420.86
160517	01-8150-450-0000-8110-4300-0000-0				31.63
160517	01-8150-450-0000-8110-4300-0000-0				1,325.76
160517	01-8150-450-0000-8110-4300-0000-0				56.70
160517	01-8150-450-0000-8110-4300-0000-0				1,936.54
160517	01-8150-450-0000-8110-4300-0000-0				3.10
160517	01-8150-450-0000-8110-4300-0000-0				19.74
160517	01-8150-450-0000-8110-4300-0000-0				88.29
160517	01-8150-450-0000-8110-4300-0000-0				59.42
160517	01-8150-450-0000-8110-4300-0000-0				645.52
			<b>Warrant Total</b>		<b>\$5,587.56</b>

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Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
693614	R240	090067-1	PPG ARCHITECTURAL FINISHES		
161257	01-0000-560-1215-4200-4310-0000-0				224.37
160520	01-8150-450-0000-8110-4300-0000-0				130.10
160520	01-8150-450-0000-8110-4300-0000-0				89.75
160520	01-8150-450-0000-8110-4300-0000-0				42.65
160520	01-8150-450-0000-8110-4300-0000-0				102.64
160520	01-8150-450-0000-8110-4300-0000-0				179.49
160520	01-8150-450-0000-8110-4300-0000-0				243.71
160520	01-8150-450-0000-8110-4300-0000-0				102.64
160520	01-8150-450-0000-8110-4300-0000-0				95.81
160520	01-8150-450-0000-8110-4300-0000-0				277.72
160520	01-8150-450-0000-8110-4300-0000-0				51.82
160520	01-8150-450-0000-8110-4300-0000-0				130.33
160520	01-8150-450-0000-8110-4300-0000-0				183.05
160520	01-8150-450-0000-8110-4300-0000-0				28.36
160520	01-8150-450-0000-8110-4300-0000-0				54.81
160520	01-8150-450-0000-8110-4300-0000-0				16.47
160520	01-8150-450-0000-8110-4300-0000-0				13.73
160520	01-8150-450-0000-8110-4300-0000-0				128.49
160520	01-8150-450-0000-8110-4300-0000-0				116.16
160520	01-8150-450-0000-8110-4300-0000-0				86.05
			<b>Warrant Total</b>		<b>\$2,298.15</b>
693615	R240	090072-1	UNISOURCE WORLDWIDE INC		
161723	01-0000-000-0000-0000-9320-0000-0				-116.81
161723	01-0000-000-0000-0000-9320-0000-0				116.81
161723	01-0000-000-0000-0000-9320-0000-0				116.81
162572	01-0000-000-0000-0000-9320-0000-0				65.84
162572	01-0000-000-0000-0000-9320-0000-0				1,242.47
			<b>Warrant Total</b>		<b>\$1,425.12</b>
693616	R240	090077	TORRES FENCE CO., INC		
160646	01-8150-450-0000-8110-4300-0000-0				1,187.66
160646	01-8150-450-0000-8110-4300-0000-0				1,298.70
			<b>Warrant Total</b>		<b>\$2,486.36</b>
693617	R240	994120-1	SOUTHWEST SCHOOL & OFFICE SUPPLY		
162571	01-0000-000-0000-0000-9320-0000-0				242.61
			<b>Warrant Total</b>		<b>\$242.61</b>
693618	R240	090210-1	PLAY WITH A PURPOSE		
162085	01-0000-630-1200-1000-4310-0000-0				477.64
			<b>Warrant Total</b>		<b>\$477.64</b>
693619	R240	090254	WGI Sport of the Arts		
162652	01-0000-490-1353-1000-5808-0000-0				375.00
162652	01-0000-490-1353-1000-5808-0000-0				400.00
			<b>Warrant Total</b>		<b>\$775.00</b>
693620	R240	090304	Sanger High School		
162729	01-0000-490-1315-4200-5808-0000-0				500.00
			<b>Warrant Total</b>		<b>\$500.00</b>

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Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
693621	R240	090568	Varsity Spirit Fashions		
162766	01-0000-400-1315-4200-5800-0000-0				1,136.89
			<b>Warrant Total</b>		<b>\$1,136.89</b>
693622	R240	090715-1	California Interscholastic Federation		
162722	01-0000-490-1315-4200-5808-0000-0				425.00
			<b>Warrant Total</b>		<b>\$425.00</b>
693623	R240	090715-2	Selma High School		
162669	01-0045-400-1315-4200-5808-0000-0		Girls Basketball		650.00
			<b>Warrant Total</b>		<b>\$650.00</b>
693624	R240	090923-1	PPG-Pittsburgh Paints		
160324	01-0000-490-1315-4200-4310-0000-0				210.23
			<b>Warrant Total</b>		<b>\$210.23</b>
693625	R240	091367	Starfall Education		
162494	01-3010-620-1200-1000-4380-4200-6				270.00
			<b>Warrant Total</b>		<b>\$270.00</b>
693626	R240	091454-1	SJVPF		
162733	01-0015-340-1200-1000-5808-0000-0				161.00
162734	01-0015-440-1200-1000-5808-0000-0				910.00
162732	01-0015-460-1200-1000-5808-0000-0				658.00
162731	01-0015-520-1200-1000-5808-0000-0				1,032.00
162735	01-0015-580-1200-1000-5716-0000-0				1,084.00
			<b>Warrant Total</b>		<b>\$3,845.00</b>
693627	R240	091498-1	Turf Star, Inc.		
160457	01-8150-450-0000-8110-4300-0000-0				388.35
			<b>Warrant Total</b>		<b>\$388.35</b>
693628	R240	091500	Silva Ford		
161803	01-6382-260-1110-1000-6400-0000-0				43,514.41
			<b>Warrant Total</b>		<b>\$43,514.41</b>
693629	R240	091834-1	SchoolsIn		
162185	01-0000-620-1200-1000-4310-0000-0				227.85
			<b>Warrant Total</b>		<b>\$227.85</b>
693630	R240	092082	UniFirst		
160667	01-0000-450-0000-8220-5805-0000-0				520.65
161621	01-0000-400-0000-8210-5800-0000-0				81.89
161621	01-0000-400-0000-8210-5800-0000-0				119.75
161621	01-0000-400-0000-8210-5800-0000-0				123.05
161621	01-0000-400-0000-8210-5800-0000-0				207.08
161750	01-0000-490-0000-8210-4300-0000-0				92.40
			<b>Warrant Total</b>		<b>\$1,144.82</b>
693631	R240	092122	PNC Equipment Finance		
160403	01-0000-260-0000-9100-7438-5600-0				61,053.38
160403	01-0000-260-0000-9100-7439-5600-0				134,466.03
			<b>Warrant Total</b>		<b>\$195,519.41</b>

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Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
693632 160916	R240 01-0000-260-0000-7550-5620-5700-0	092150-1	U.S. BANK EQUIPMENT FINANCE		11,502.87
			<b>Warrant Total</b>		<b>\$11,502.87</b>
693633 162377	R240 01-0000-260-0000-7700-5885-5050-0	092223	Zetta, Inc.		79.20
			<b>Warrant Total</b>		<b>\$79.20</b>
693634 162360	R240 01-3010-390-1200-1000-4310-4250-6	092589-2	Odyssey of the Mind		202.50
			<b>Warrant Total</b>		<b>\$202.50</b>
693635 162749	R240 01-8150-450-0000-8110-5300-0000-0	092955	State Water Resources Control Board		110.00
			<b>Warrant Total</b>		<b>\$110.00</b>
693636 162738	R240 01-0000-260-0000-7150-5300-6900-0	093076	National Superintendent's Roundtable		2,200.00
			<b>Warrant Total</b>		<b>\$2,200.00</b>
693637 162029	R240 01-1100-260-1255-1000-5800-6250-0	093168	PC Furniture Store		60.00
			<b>Warrant Total</b>		<b>\$60.00</b>
693638 162657	R241 01-0015-260-0000-7180-4320-6910-0	037775	MADERA TRIBUNE		49.00
			<b>Warrant Total</b>		<b>\$49.00</b>
693639 160931 162693	R241 40-0000-260-0000-8100-5800-0000-0 40-0000-460-0000-8510-6215-0000-0	038086	MANGINI ASSOCIATES INCORPORATED		230.04 2,500.00
			<b>Warrant Total</b>		<b>\$2,730.04</b>
693640 162124 161226	R241 01-6300-260-1200-1000-4100-6220-0 01-0000-260-1200-1000-4100-6220-0	927300-1	HM RECEIVABLES CO LLC		60.87 1,928.85
			<b>Warrant Total</b>		<b>\$1,989.72</b>
693641 162769	R241 40-0000-490-0000-8500-6220-0000-0	939870	DIVISION OF STATE ARCHITECT		25,553.61
			<b>Warrant Total</b>		<b>\$25,553.61</b>
693642 162422	R241 01-0000-560-1270-1000-4310-0000-0	942750-1	Flaghouse Inc		185.87
			<b>Warrant Total</b>		<b>\$185.87</b>
693643 161478 162162 162559 162561 162464	R241 01-0000-620-1200-2700-4300-0000-0 01-0000-620-1200-1000-4310-0000-0 01-0000-620-1200-1000-4310-0000-0 01-0000-620-1200-1000-4310-0000-0 01-0000-620-1200-1000-4310-0000-0	995890	IMAGE 2000		142.02 51.68 73.98 73.98 67.88
			<b>Warrant Total</b>		<b>\$409.54</b>



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Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
693644 162403	R241 01-9665-410-7110-1000-4485-8940-0	998620-1	DELL MARKETING L.P.		1,026.84
			<b>Warrant Total</b>		<b>\$1,026.84</b>
693645 162725	R241 01-0000-490-1315-4200-5808-0000-0	999054-1	GVHS GIRLS BASKETBALL		350.00
			<b>Warrant Total</b>		<b>\$350.00</b>
693646 162697	R241 01-8150-450-0000-8110-4400-0000-0	090061	Madera Small Engine & Marine Repair		4,231.30
			<b>Warrant Total</b>		<b>\$4,231.30</b>
693647 161900 162418 162421 161965	R241 01-0000-630-1200-1000-4310-0000-0 01-0000-470-1200-1000-4310-0000-0 01-0000-470-1200-1000-4310-0000-0 01-0015-260-0000-7200-4400-5600-0	999000	IMAGE 2000		750.98 119.06 591.52 6,224.04
			<b>Warrant Total</b>		<b>\$7,685.60</b>
693648 162720	R241 01-0000-490-1315-4200-5808-0000-0	901570-2	MCLANE HIGH SCHOOL BOYS SOCCER		395.00
			<b>Warrant Total</b>		<b>\$395.00</b>
693649 162716	R241 01-0000-490-1315-4200-5808-0000-0	893540-2	LEEMORE HIGH GIRLS BASKETBALL		341.00
			<b>Warrant Total</b>		<b>\$341.00</b>
693650 162724	R241 01-0000-490-1315-4200-5808-0000-0	090259	KINGSBURG HIGH SCHOOL		400.00
			<b>Warrant Total</b>		<b>\$400.00</b>
693651 162714	R241 01-0000-490-1315-4200-5808-0000-0	090474-1	FRESNO HIGH BOYS BASKETBALL		350.00
			<b>Warrant Total</b>		<b>\$350.00</b>
693652 162602	R241 01-0000-490-1315-4200-5808-0000-0	090594-1	HANFORD H.S. WRESTLING		300.00
			<b>Warrant Total</b>		<b>\$300.00</b>
693653 162723	R241 01-0000-490-1315-4200-5808-0000-0	091289	Immanuel High School		340.00
			<b>Warrant Total</b>		<b>\$340.00</b>
693654 162726 162721	R241 01-0000-490-1315-4200-5808-0000-0 01-0000-490-1315-4200-5808-0000-0	091533	Madera High School Athletics		450.00 650.00
			<b>Warrant Total</b>		<b>\$1,100.00</b>
693655 162728	R241 01-0000-490-1315-4200-5808-0000-0	091675	Fowler High School		375.00
			<b>Warrant Total</b>		<b>\$375.00</b>
693656 162231	R241 01-6010-380-1200-1000-5800-0735-0	092595	M&M Screen Printing		94.50
			<b>Warrant Total</b>		<b>\$94.50</b>

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Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
693657	R241	092608	Miracle Recreation Equipment Company		
162304	01-8150-450-0000-8110-4400-0000-0				1,019.92
			<b>Warrant Total</b>		<b>\$1,019.92</b>
693658	R241	093217	L.E. Clancy & Sons		
162486	01-9316-400-0000-8500-6200-0000-0				4,900.00
			<b>Warrant Total</b>		<b>\$4,900.00</b>
693659	R242	021875	FEDERAL EXPRESS CORP.		
161672	01-0000-260-0000-7200-5910-5600-0				41.11
			<b>Warrant Total</b>		<b>\$41.11</b>
693660	R242	024752	GENERAL BUILDERS SUPPLY CO.		
160119	01-8150-450-0000-8110-4300-0000-0				4.63
160119	01-8150-450-0000-8110-4300-0000-0				5.99
160970	01-0000-380-0000-8210-4300-0000-0				122.33
160326	01-0000-360-0000-8210-4300-0000-0				19.98
160326	01-0000-360-0000-8210-4300-0000-0				26.87
160326	01-0000-360-0000-8210-4300-0000-0				15.30
160350	01-0000-440-0000-8210-4300-0000-0				39.82
160564	01-0000-490-0000-8210-4300-0000-0				41.70
160564	01-0000-490-0000-8210-4300-0000-0				149.54
160326	01-0000-360-0000-8210-4300-0000-0				44.79
161497	01-0000-540-0000-8210-4300-0000-0				19.43
161334	01-0000-560-0000-8210-4300-0000-0				37.84
160119	01-8150-450-0000-8110-4300-0000-0				39.70
160119	01-8150-450-0000-8110-4300-0000-0				16.42
160119	01-8150-450-0000-8110-4300-0000-0				18.46
160119	01-8150-450-0000-8110-4300-0000-0				27.96
160119	01-8150-450-0000-8110-4300-0000-0				28.50
160119	01-8150-450-0000-8110-4300-0000-0				29.88
160119	01-8150-450-0000-8110-4300-0000-0				34.35
160119	01-8150-450-0000-8110-4300-0000-0				34.72
160119	01-8150-450-0000-8110-4300-0000-0				37.81
160119	01-8150-450-0000-8110-4300-0000-0				15.12
160119	01-8150-450-0000-8110-4300-0000-0				2.91
160119	01-8150-450-0000-8110-4300-0000-0				23.00
160119	01-8150-450-0000-8110-4300-0000-0				23.09
160119	01-8150-450-0000-8110-4300-0000-0				24.45
160119	01-8150-450-0000-8110-4300-0000-0				0.87
160119	01-8150-450-0000-8110-4300-0000-0				1.54
160119	01-8150-450-0000-8110-4300-0000-0				1.57
160119	01-8150-450-0000-8110-4300-0000-0				10.65
160119	01-8150-450-0000-8110-4300-0000-0				12.21
			<b>Warrant Total</b>		<b>\$911.43</b>



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Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693661	R242	920064	FOOD 4 LESS		
161659	01-0000-400-1342-1000-4310-0000-0				644.35
162089	01-0640-400-1300-1000-4310-0000-0				302.17
160789	01-6010-320-1200-1000-4310-0735-0				162.34
160788	01-6010-380-1200-1000-4310-0735-0				87.33
161174	01-6010-390-1200-1000-4310-0735-0				90.63
160787	01-6010-420-1200-1000-4310-0735-0				481.09
160786	01-6010-440-1200-1000-4310-0735-0				51.51
160790	01-6010-630-1200-1000-4310-0735-0				451.93
160784	01-6010-650-1200-1000-4310-0735-0				402.44
161172	01-6010-600-1200-1000-4310-0735-0				240.59
160783	01-4124-300-1200-1000-4310-0740-6				158.86
160794	01-4124-310-1200-1000-4310-0740-6				394.56
160793	01-4124-360-1200-1000-4310-0740-6				215.45
161170	01-4124-400-1300-1000-4310-0740-6				445.16
160792	01-4124-460-1200-1000-4310-0740-6				126.96
161173	01-4124-490-1300-1000-4310-0740-6				205.80
160768	01-4124-520-1200-1000-4310-0740-6				417.77
161169	01-4124-540-3200-1000-4310-0740-6				734.28
161171	01-4124-560-1200-1000-4310-0740-6				169.01
160785	01-4124-620-1200-1000-4310-0740-6				660.02
160791	01-4124-670-1200-1000-4310-0740-6				151.41
160796	01-6010-340-1200-1000-4310-0735-0				414.70
Warrant Total					\$7,008.36
693662	R242	937140-1	ENVIROCLEAN SANITATION SUPPLY		
162457	01-8150-450-0000-8110-6400-0000-0				1,215.00
160366	01-8150-450-0000-8110-4300-0000-0				156.88
160366	01-8150-450-0000-8110-4300-0000-0				217.04
160366	01-8150-450-0000-8110-4300-0000-0				36.12
160366	01-8150-450-0000-8110-4300-0000-0				69.15
160366	01-8150-450-0000-8110-4300-0000-0				96.21
Warrant Total					\$1,790.40
693663	R242	999790-2	FERGUNSON ENTERPRISES INC #686		
160360	01-8150-450-0000-8110-4300-0000-0				110.14
160360	01-8150-450-0000-8110-4300-0000-0				31.43
160360	01-8150-450-0000-8110-4300-0000-0				46.17
160360	01-8150-450-0000-8110-4300-0000-0				52.89
Warrant Total					\$240.63
693664	R242	090052-1	FASTENAL COMPANY		
160361	01-8150-450-0000-8110-4300-0000-0				20.27
Warrant Total					\$20.27
693665	R242	090222	Diamond Locksmiths		
160727	01-8150-450-0000-8110-4300-0000-0				16.04
Warrant Total					\$16.04
693666	R242	021299-1	EWING IRRIGATION		
160521	01-8150-450-0000-8110-4300-0000-0				1,202.87
Warrant Total					\$1,202.87

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PO #	Account #		Description		
693667	R243	024752	GENERAL BUILDERS SUPPLY CO.		
160564	01-0000-490-0000-8210-4300-0000-0				96.06
160970	01-0000-380-0000-8210-4300-0000-0				83.47
160970	01-0000-380-0000-8210-4300-0000-0				97.42
160326	01-0000-360-0000-8210-4300-0000-0				51.29
160326	01-0000-360-0000-8210-4300-0000-0				52.71
160091	01-0000-350-0000-8210-4300-0000-0				93.03
160119	01-8150-450-0000-8110-4300-0000-0				6.20
160119	01-8150-450-0000-8110-4300-0000-0				68.15
160119	01-8150-450-0000-8110-4300-0000-0				69.95
160119	01-8150-450-0000-8110-4300-0000-0				70.88
160119	01-8150-450-0000-8110-4300-0000-0				50.43
160326	01-0000-360-0000-8210-4300-0000-0				84.42
160326	01-0000-360-0000-8210-4300-0000-0				7.87
			<b>Warrant Total</b>		<b>\$831.88</b>
693668	R243	025024-1	GEORGE'S AUTO SUPPLY, INC		
160629	01-8150-450-0000-8110-4300-0000-0				518.22
			<b>Warrant Total</b>		<b>\$518.22</b>
693669	R243	026076-1	GRAINGER		
160628	01-8150-450-0000-8110-4300-0000-0				170.60
160628	01-8150-450-0000-8110-4300-0000-0				186.39
160628	01-8150-450-0000-8110-4300-0000-0				294.05
160628	01-8150-450-0000-8110-4300-0000-0				362.67
160628	01-8150-450-0000-8110-4300-0000-0				393.33
160628	01-8150-450-0000-8110-4300-0000-0				664.99
160628	01-8150-450-0000-8110-4300-0000-0				68.43
160628	01-8150-450-0000-8110-4300-0000-0				74.39
160628	01-8150-450-0000-8110-4300-0000-0				920.39
			<b>Warrant Total</b>		<b>\$3,135.24</b>
693670	R243	026321-1	GRADUATE SERVICES, LTD		
160995	01-0000-490-1300-2700-5800-0000-0				74.05
			<b>Warrant Total</b>		<b>\$74.05</b>
693671	R243	034482	LEE'S CONCRETE MATERIALS CO.		
160386	01-8150-450-0000-8110-4300-1570-0				485.73
			<b>Warrant Total</b>		<b>\$485.73</b>
693672	R243	040475	MIDLAND TRACTOR CO.		
160473	01-0000-450-0000-8200-4300-0000-0				17.88
			<b>Warrant Total</b>		<b>\$17.88</b>
693673	R243	042629	J W MYERS, INC		
160370	01-8150-450-0000-8110-4300-0000-0				13.25
			<b>Warrant Total</b>		<b>\$13.25</b>
693674	R243	910247-1	L.A. GRINDING		
160080	01-0000-260-0000-7550-5640-5700-0				36.00
			<b>Warrant Total</b>		<b>\$36.00</b>

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693675 161226	R243 01-0000-260-1200-1000-4100-6220-0	927300-1	HM RECEIVABLES CO LLC		586.68
			<b>Warrant Total</b>		<b>\$586.68</b>
693676 160652 160652 160652 160652	R243 01-0000-450-0000-8200-4300-5170-0 01-0000-450-0000-8200-4300-5170-0 01-0000-450-0000-8200-4300-5170-0 01-0000-450-0000-8200-4300-5170-0	935660	LINCOLN EQUIPMENT		788.36 1,271.77 1,005.83 1,135.84
			<b>Warrant Total</b>		<b>\$4,201.80</b>
693677 160608 161292	R243 01-9316-400-0000-8500-6200-0000-0 01-0000-490-0000-8210-4300-0000-0	976150-3	HOME DEPOT CREDIT SERVICES		788.20 1,225.45
			<b>Warrant Total</b>		<b>\$2,013.65</b>
693678 160334 160334 160334	R243 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	980000	MADERA GLASS & MIRROR CO.		31.81 53.77 53.81
			<b>Warrant Total</b>		<b>\$139.39</b>
693679 160572 160378 161928	R243 01-0000-490-1300-2700-5650-0000-0 01-0000-360-1200-1000-4310-0000-0 01-0000-520-1200-1000-4310-0000-0	995890	IMAGE 2000		30,240.00 413.55 310.26
			<b>Warrant Total</b>		<b>\$30,963.81</b>
693680 160477 160477 160477	R243 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	090061	Madera Small Engine & Marine Repair		150.44 539.99 749.53
			<b>Warrant Total</b>		<b>\$1,439.96</b>
693681 162632 162632	R243 01-0000-260-0000-7550-4300-5700-0 01-0000-260-0000-7550-4300-5700-0	090100-1	KELLY PAPER		3.90 818.91
			<b>Warrant Total</b>		<b>\$822.81</b>
693682 160372	R243 01-8150-450-0000-8110-5800-0000-0	901840-1	HAZARD MANAGEMENT SERVICE INC.		588.50
			<b>Warrant Total</b>		<b>\$588.50</b>
693683 161454 160086 160120 160120 160120 160120 160120	R243 01-0000-390-1215-4200-4310-0000-0 12-6105-260-0001-1000-4310-0000-0 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	090230-1	LOWE'S		196.99 1,165.91 72.48 9.12 20.50 21.52 51.39
			<b>Warrant Total</b>		<b>\$1,537.91</b>



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PO #	Account #				
693684	R243	090310-1	MONOPRICE INC		
160253	01-0000-260-0000-7700-4385-5050-0				29.46
160253	01-0000-260-0000-7700-4385-5050-0				106.59
160253	01-0000-260-0000-7700-4385-5050-0				18.02
			<b>Warrant Total</b>		<b>\$154.07</b>
693685	R243	091372-1	FOOD 4 LESS		
162004	01-4124-300-1200-1000-4310-0742-6				119.30
162004	01-4124-300-1200-1000-4310-0742-6				119.34
162025	01-4124-520-1200-1000-4310-0742-6				184.94
162025	01-4124-520-1200-1000-4310-0742-6				120.05
161999	01-4124-490-1300-1000-4310-0742-6				65.96
161999	01-4124-490-1300-1000-4310-0742-6				84.42
162002	01-4124-460-1200-1000-4310-0742-6				164.89
162002	01-4124-460-1200-1000-4310-0742-6				186.06
162000	01-4124-400-1300-1000-4310-0742-6				149.29
162000	01-4124-400-1300-1000-4310-0742-6				84.25
			<b>Warrant Total</b>		<b>\$1,278.50</b>
693686	R243	092135	Guardian Fire Services		
161154	01-8150-450-0000-8110-5800-0000-0				50.28
			<b>Warrant Total</b>		<b>\$50.28</b>
693687	R243	092219	Marina's Alterations		
162612	01-0000-400-1355-1000-4310-2320-0				200.00
			<b>Warrant Total</b>		<b>\$200.00</b>
693688	R243	092474	Madera Pest Control		
160402	01-0000-450-0000-8200-5800-0000-0				125.00
			<b>Warrant Total</b>		<b>\$125.00</b>
693689	R243	093080	Midnight Crane Company		
160426	01-8150-450-0000-8110-5800-0000-0				1,100.00
			<b>Warrant Total</b>		<b>\$1,100.00</b>

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PO #	Account #				
693690	R244	899500	U.S. BANK		
	01-0000-260-0000-7200-4300-6000-0		E.RUNYON		280.55
	01-0000-260-0000-7400-4300-5250-0		K.ALBERTSON		438.39
	01-0595-260-0000-7200-4300-5600-0		V.VILLAR		266.21
	01-0000-260-0000-7700-4380-5050-0		S.ALEXANDER		138.67
	01-0000-260-0000-7700-4385-5050-0		S.ALEXANDER		83.06
	01-0000-260-0000-7700-5885-5050-0		S.ALEXANDER		480.00
	01-6500-260-5770-1190-4300-0000-0		L.TANNER		85.69
	01-0000-260-1110-2130-5200-6220-0		J.GROSSNICKLAUS		250.00
	01-1100-260-1215-4200-4310-0000-0		M.BITTER		77.07
	01-0000-260-0000-7400-4300-5260-0		H.PERIA		88.90
	11-0010-260-4110-1000-4310-0000-0		S.WOODS		-131.20
	01-5813-260-1110-3110-5200-0000-0		E.RUNYON		1,152.60
	01-0000-260-1215-4200-4310-3870-0		M.BITTER		629.13
	01-4035-260-1110-1000-5200-0000-5		R.MALMO		300.00
	01-0000-260-1110-2140-4300-6010-0		S.THORNTON		195.81
	01-0000-400-1300-1000-5200-0000-0		A.HOLLMAN		756.39
	01-4035-260-0000-7150-5200-0000-5		V.VILLAR		500.00
	01-0000-480-3550-1000-4310-0000-0		F.GUZMAN		152.99
	01-0000-480-3550-2700-4300-0000-0		F.GUZMAN		203.52
	01-0000-480-3550-2700-4300-0000-0		F.GUZMAN		-240.90
	01-0000-480-0000-8210-4300-0000-0		F.GUZMAN		90.28
	01-0000-400-1300-1000-4310-0000-0		A.HOLLMAN		550.00
	01-0000-400-1355-1000-4310-2320-0		J.GONZALEZ		529.65
	01-0000-400-1355-1000-4310-2320-0		J.GONZALEZ		250.00
	01-0000-400-1358-1000-4310-0000-0		J.GONZALEZ		163.87
	01-0000-400-1550-2700-4300-1050-0		J.GONZALEZ		121.19
	01-0000-380-1200-2700-4300-0000-0		J.NAVARRO		86.31
	01-0000-260-0000-7400-5870-5260-0		H.PERIA		519.00
	01-0000-260-0000-7700-4300-5050-0		S.ALEXANDER		272.16
	01-0000-260-0000-7200-5200-6000-0		T.LILE		352.98
	01-0000-260-0000-7400-5200-5250-0		K.ALBERTSON		255.00
	01-0000-260-0000-7530-5200-5800-0		H.BUSTOS		255.00
	01-0000-560-1200-2700-4300-0000-0		J.CARRASCO		-106.92
	01-0000-560-1200-1000-4310-0000-0		J.CARRASCO		149.05
			<b>Warrant Total</b>		<b>\$9,194.45</b>

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PO #	Account #				
693691	R244	899500	U.S. BANK		
	01-0000-490-1382-2700-4300-1050-0		J.ZIMMERMAN		1,953.45
	01-0000-490-1315-4200-4310-0000-0		A.DEVINE		2,031.16
	01-0000-490-1300-2700-5200-0000-0		O.RODRIGUEZ		1,105.05
	01-0000-600-0000-8210-4300-0000-0		M.BAKER		98.05
	01-0000-600-0000-8210-4300-0000-0		M.BAKER		-30.06
	01-0000-260-0000-7110-5200-5640-0		G.WILSON		348.40
	01-0000-260-0000-7150-5200-6900-0		E.GONZALEZ		114.10
	01-0000-260-0000-7150-5200-6900-0		G.WILSON		638.70
	01-0000-260-0000-7150-5800-6900-0		G.WILSON		545.88
	01-0000-290-1200-1000-4310-0000-0		T.CHAGOYA		869.92
	01-0000-260-0000-3900-4300-6600-0		M.MUELLER		34.50
	01-0000-260-0000-7150-4300-6900-0		G.WILSON		68.76
	01-0000-260-0000-7510-5800-5100-0		R.COX		20.00
	01-0000-400-1560-2700-4300-1050-0		S.BENAVIDEZ		98.34
	01-0015-260-0000-7180-5200-6910-0		B.ILORI		334.20
	01-0015-260-0000-7180-5800-6910-0		B.ILORI		29.00
	01-0000-460-1200-1000-4310-0000-0		K.BITTER		258.99
	01-0000-280-0000-3600-5640-6930-0		K.WHITE		1,331.10
	01-0000-260-0000-7150-5930-6900-0		E.GONZALEZ		2.99
	01-0015-260-0000-8300-5200-2560-0		M.MUELLER		250.00
	01-3010-600-1200-2700-5200-4250-6		M.BAKER		1,750.00
	01-0015-460-1200-1000-4310-2350-0		K.BITTER		110.87
	01-0000-360-1200-1000-5800-0000-0		O.BELLOMO		447.00
	01-0000-670-0000-8210-4300-0000-0		O.JERONIMO		863.84
	01-0000-670-1200-1000-4310-0000-0		O.JERONIMO		347.30
	01-0000-670-1200-2700-4300-0000-0		O.JERONIMO		143.08
	01-0000-260-1155-2100-4300-6250-0		M.WILLIAMS		3.86
	01-0000-260-0000-7150-5200-5500-0		S.SCHWARTZ		255.00
	01-8150-450-0000-8110-4300-0000-0		A.VANDENBERG		56.42
	01-8150-450-0000-8110-5200-0000-0		A.VANDENBERG		795.00
	01-1100-260-1255-1000-4310-6250-0		M.WILLIAMS		43.20
	01-1100-260-1255-1000-5200-6250-0		M.WILLIAMS		3.00
	01-0000-540-3200-2700-4300-0000-0		A.ANDERSON		108.77
	01-0000-260-0000-7510-4300-5100-0		R.COX		9.28
			<b>Warrant Total</b>		<b>\$15,039.15</b>
693692	R244	899500	U.S. BANK		
	12-6105-260-0001-1000-4310-0000-0		J.PHENGSI		133.84
	01-0000-400-1382-1000-4310-0000-0		***S.MURRIETTA		480.74
			<b>Warrant Total</b>		<b>\$614.58</b>



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PO #	Account #				
693693	R245	008970	BUREAU OF EDUCATION AND RESEARCH		
162516	01-0000-460-1200-2700-5200-0000-0				478.00
162591	01-0000-490-1300-1000-5200-0000-0				239.00
162592	01-0000-490-1300-1000-5200-0000-0				239.00
162586	01-4035-260-1110-1000-5200-0000-5				239.00
162587	01-4035-260-1110-1000-5200-0000-5				239.00
162588	01-4035-260-1110-1000-5200-0000-5				239.00
162589	01-4035-260-1110-1000-5200-0000-5				239.00
162590	01-4035-260-1110-1000-5200-0000-5				239.00
162665	01-4035-260-1110-1000-5200-0000-5				239.00
162608	01-3010-390-1200-1000-5200-4250-6				438.00
162608	01-3010-390-1200-2700-5200-4250-6				219.00
162608	01-3010-390-1200-3110-5200-4250-6				438.00
			<b>Warrant Total</b>		<b>\$3,485.00</b>
693694	R245	023261	FRESNO COUNTY OFFICE OF ED.		
162424	01-0000-260-1110-2130-5200-6220-0				375.00
			<b>Warrant Total</b>		<b>\$375.00</b>
693695	R245	091709	Kagan Publishing		
162183	01-4035-260-1110-1000-5200-0000-5				189.00
			<b>Warrant Total</b>		<b>\$189.00</b>
693696	R245	092221	CMC-Asilomar		
162414	01-4035-260-1110-1000-5200-0000-5				175.00
162414	01-4035-260-1110-1000-5200-0000-5				175.00
			<b>Warrant Total</b>		<b>\$350.00</b>
693697	R245	093211	Fresno County Office of Education		
162474	01-4035-260-1110-1000-5200-0000-5				1,125.00
162477	01-3010-600-1200-1000-5200-4250-6				750.00
			<b>Warrant Total</b>		<b>\$1,875.00</b>
693698	R245	093228	Hampton Inn & Suites Red Bluff		
162686	01-3010-600-1200-2700-5200-4250-6		83051556		326.70
			<b>Warrant Total</b>		<b>\$326.70</b>
693699	R246	763	TONY JOHN CARDIEL		
	01-0000-450-0000-8200-5200-0000-0				19.00
			<b>Warrant Total</b>		<b>\$19.00</b>
693700	R246	7633	ROSALIND COX		
	01-0000-260-0000-7510-5200-5100-0				168.48
			<b>Warrant Total</b>		<b>\$168.48</b>
693701	R246	1400	JACLYNN M. DOVER		
	01-3550-490-3826-1000-5200-0000-0				164.00
			<b>Warrant Total</b>		<b>\$164.00</b>
693702	R246	2640	GREGORY STEVEN JOHNSON		
	01-0000-260-0000-2420-5200-6240-0				107.07
			<b>Warrant Total</b>		<b>\$107.07</b>

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PO #	Account #		Description		
693703	R246	7640	KIMBERLIE DAWN JOHNSON		
			01-0000-260-1270-1000-5200-6230-0		193.20
			<b>Warrant Total</b>		<b>\$193.20</b>
693704	R246	7698	DAVENE RENEE MUNOZ- RAVISCIONI		
			01-3550-490-3826-1000-5200-0000-0		164.00
			<b>Warrant Total</b>		<b>\$164.00</b>
693705	R246	4282	TIMOTHY BRENT RICHE		
			01-0000-260-3800-2100-5200-6070-0		864.87
			01-4035-260-1110-1000-5200-0000-5		500.00
			<b>Warrant Total</b>		<b>\$1,364.87</b>
693706	R246	7218	SHERYL SISIL		
			01-0000-260-3800-2100-5200-6070-0		286.50
			01-0000-260-3800-2100-5200-6070-0		83.72
			<b>Warrant Total</b>		<b>\$370.22</b>
693707	R246	9425	KRISTIN ANN MCKENNA		
			01-0000-260-3800-2100-5200-6070-0		452.53
			<b>Warrant Total</b>		<b>\$452.53</b>
693708	R246	9786	LISA ANN DAVIS		
			01-0000-600-1200-1000-4310-0000-0		20.14
			<b>Warrant Total</b>		<b>\$20.14</b>
693709	R246	7399	GIANA E TOSCHI		
			01-5640-260-0000-3140-5200-0000-5		18.75
			<b>Warrant Total</b>		<b>\$18.75</b>
693710	R246	10213	ALBERT CHAVIRA		
			01-0000-260-1270-1000-5200-6230-0		69.00
			<b>Warrant Total</b>		<b>\$69.00</b>
693711	R246	10457	TAMI CARMICHAEL		
			01-5640-260-0000-3140-5200-0000-5		89.88
			<b>Warrant Total</b>		<b>\$89.88</b>
693712	R246	10630	BABATUNDE A ILORI		
			01-0015-260-0000-7180-5200-6910-0		12.31
			<b>Warrant Total</b>		<b>\$12.31</b>
693713	R246	10665	JAMIE SMITH		
			01-0000-260-0000-2420-5200-6240-0		46.81
			<b>Warrant Total</b>		<b>\$46.81</b>
693714	R246	10709	MARCHETA WILLIAMS		
			01-1100-260-1255-1000-5200-6250-0		339.83
			<b>Warrant Total</b>		<b>\$339.83</b>
693715	R246	10751	BLANCA O CISNEROS		
			01-0000-260-0000-7200-5200-6000-0		274.00
			<b>Warrant Total</b>		<b>\$274.00</b>

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PO #	Account #		Description		
693716	R246	10939	THOMAS L TOLBERT		
			01-0000-400-1355-1000-4310-2320-0		359.06
			<b>Warrant Total</b>		<b>\$359.06</b>
693717	R246	11208	NICOLE BUSH		
			01-0000-260-0000-2420-5200-6240-0		51.75
			<b>Warrant Total</b>		<b>\$51.75</b>
693718	R248	000073-1	A-Z BUS SALES		
160192			01-0000-280-0000-3600-5640-6930-0		-1,836.00
160192			01-0000-000-0000-0000-9322-0000-0		190.01
160192			01-0000-000-0000-0000-9322-0000-0		2,661.98
160192			01-0000-000-0000-0000-9322-0000-0		27.86
160192			01-0000-000-0000-0000-9322-0000-0		36.28
160192			01-0000-000-0000-0000-9322-0000-0		365.39
160192			01-0000-000-0000-0000-9322-0000-0		576.54
160192			01-0000-000-0000-0000-9322-0000-0		627.57
160192			01-0000-000-0000-0000-9322-0000-0		980.36
160192			01-0000-000-0000-0000-9322-0000-0		-7.70
160192			01-0000-000-0000-0000-9322-0000-0		76.29
160192			01-0000-000-0000-0000-9322-0000-0		1,439.04
			<b>Warrant Total</b>		<b>\$5,137.62</b>
693719	R248	011458-1	CAROLINA BIOLOGICAL SUPPLY CO.		
162501			01-0000-400-1370-1000-4310-0000-0		368.70
162501			01-0000-400-1370-1000-4310-0000-0		1,193.40
			<b>Warrant Total</b>		<b>\$1,562.10</b>
693720	R248	012080	CENTRAL JANITOR'S SUPPLY CO.		
162143			01-0000-000-0000-0000-9320-0000-0		2,550.42
			<b>Warrant Total</b>		<b>\$2,550.42</b>
693721	R248	012241	CENTRAL VALLEY TRUCK CENTER		
160199			01-0000-000-0000-0000-9322-0000-0		125.97
160199			01-0000-000-0000-0000-9322-0000-0		168.99
160199			01-0000-000-0000-0000-9322-0000-0		19.16
160199			01-0000-000-0000-0000-9322-0000-0		200.17
160199			01-0000-000-0000-0000-9322-0000-0		-200.17
160199			01-0000-000-0000-0000-9322-0000-0		221.61
160199			01-0000-000-0000-0000-9322-0000-0		5.24
160199			01-0000-000-0000-0000-9322-0000-0		-5.24
160199			01-0000-000-0000-0000-9322-0000-0		87.65
			<b>Warrant Total</b>		<b>\$623.38</b>
693722	R248	016100-1	CUMMINS PACIFIC LLC		
160205			01-0000-000-0000-0000-9322-0000-0		271.83
160205			01-0000-280-0000-3600-5640-6930-0		1,285.01
			<b>Warrant Total</b>		<b>\$1,556.84</b>
693723	R248	920146	ALERT-O-LITE		
162684			01-0000-490-1382-1000-5600-0000-0		398.43
			<b>Warrant Total</b>		<b>\$398.43</b>



Report Date: 11/12/2015

**Commercial Warrant Listing**  
**For Warrants Dated 11/12/2015 to 11/12/2015**

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
693724 160181	R248 01-0000-260-0000-7150-5800-6900-0	924810	ANDY'S SPORTS		216.00
			<b>Warrant Total</b>		<b>\$216.00</b>
693725 160201 160201 160201 160201 160201 160201 160201 160201 160201	R248 01-0000-280-0000-3600-5865-6940-0 01-0000-280-0000-3600-5865-6940-0 01-0000-280-0000-3600-5865-6940-0 01-0000-280-0000-3600-5865-6940-0 01-0000-280-0000-3600-5865-6940-0 01-0000-280-0000-3600-5865-6940-0 01-0000-280-0000-3600-5865-6940-0 01-0000-280-0000-3600-5865-6940-0 01-0000-280-0000-3600-5865-6940-0 01-0000-280-0000-3600-5865-6940-0	925411	CLASSIC CHARTER		469.00 469.00 580.00 636.50 672.50 747.50 784.50 816.00 839.00
			<b>Warrant Total</b>		<b>\$6,014.00</b>
693726 162554	R248 01-1100-260-1255-1000-4310-6250-0	934910-1	CDW GOVERNMENT, INC		270.00
			<b>Warrant Total</b>		<b>\$270.00</b>
693727 162737	R248 01-1100-260-1215-4200-5800-0000-0	965440	BARROWS		100.00
			<b>Warrant Total</b>		<b>\$100.00</b>
693728 161793	R248 01-0015-260-0000-7180-5800-6910-0	998290	APPLEBY & COMPANY INC.		1,023.34
			<b>Warrant Total</b>		<b>\$1,023.34</b>
693729 160193 160193	R248 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0	998701-1	BATTERY SYSTEMS		204.34 306.51
			<b>Warrant Total</b>		<b>\$510.85</b>
693730 161307 161307 161307	R248 01-0000-450-0000-8200-5800-0000-0 01-0000-450-0000-8200-5800-0000-0 01-0000-450-0000-8200-5800-0000-0	090009-2	AUS FRESNO MC LOCKBOX		296.87 296.87 490.00
			<b>Warrant Total</b>		<b>\$1,083.74</b>
693731 160369 160369 160369	R248 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	090048	CHARLES MC MURRY CO		21.23 -575.42 696.54
			<b>Warrant Total</b>		<b>\$142.35</b>
693732 162384	R248 01-3010-670-1200-1000-4485-4200-6	920922	APPLE COMPUTER, INC		4,841.76
			<b>Warrant Total</b>		<b>\$4,841.76</b>
693733 161758	R248 01-0000-400-1315-4200-4310-0000-0	090165-1	BSN SPORTS		3,165.73
			<b>Warrant Total</b>		<b>\$3,165.73</b>

**Commercial Warrant Listing**  
**For Warrants Dated 11/12/2015 to 11/12/2015**

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
693734	R248	918030	BSK ASSOCIATES		
160291	01-8150-450-0000-8110-5800-0000-0				51.00
			<b>Warrant Total</b>		<b>\$51.00</b>
693735	R248	013903	CLOVIS HIGH SCHOOL		
162670	01-0045-400-1315-4200-5808-0000-0		girls basketball		600.00
			<b>Warrant Total</b>		<b>\$600.00</b>
693736	R248	090192	CLOVIS EAST HIGH SCHOOL		
162730	01-0000-490-1315-4200-5808-0000-0		boys varsity soccer		325.00
			<b>Warrant Total</b>		<b>\$325.00</b>
693737	R248	090206	PG&E		
160511	01-0000-280-0000-3600-4345-6930-0				484.61
			<b>Warrant Total</b>		<b>\$484.61</b>
693738	R248	953030-1	CONCENTRA MEDICAL CENTER		
160202	01-0000-280-0000-3600-5842-6940-0				120.00
			<b>Warrant Total</b>		<b>\$120.00</b>
693739	R248	090893-1	BUSWEST		
160198	01-0000-000-0000-0000-9322-0000-0				19.85
160198	01-0000-000-0000-0000-9322-0000-0				240.61
160198	01-0000-000-0000-0000-9322-0000-0				275.95
160198	01-0000-000-0000-0000-9322-0000-0				648.19
160198	01-0000-000-0000-0000-9322-0000-0				797.76
160198	01-0000-000-0000-0000-9322-0000-0				87.92
160198	01-0000-000-0000-0000-9322-0000-0				139.15
			<b>Warrant Total</b>		<b>\$2,209.43</b>
693740	R248	091187	CREATIVE BUS SALES		
160204	01-0000-000-0000-0000-9322-0000-0				100.47
			<b>Warrant Total</b>		<b>\$100.47</b>
693741	R248	091420-1	AIRGAS USA LLC		
160708	01-0000-450-0000-8200-4300-5170-0				128.61
			<b>Warrant Total</b>		<b>\$128.61</b>
693742	R248	092615-1	ConsumerMath.org		
162451	01-0000-490-1350-1000-4310-0000-0				148.51
			<b>Warrant Total</b>		<b>\$148.51</b>
693743	R248	092809	Botelho Welding and Sheet Metal Inc.		
162706	01-0000-450-0000-8200-4400-0000-0				13,229.80
			<b>Warrant Total</b>		<b>\$13,229.80</b>
693744	R248	092894-1	Asbury Enviornmental Services		
160191	01-0000-280-0000-3600-5800-6930-0				65.00
			<b>Warrant Total</b>		<b>\$65.00</b>
693745	R248	092906	CNG Mechanical		
160209	01-0000-280-0000-3600-5640-6940-0				771.00
			<b>Warrant Total</b>		<b>\$771.00</b>

## Commercial Warrant Listing

For Warrants Dated 11/12/2015 to 11/12/2015

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
693746 160919	R248 01-8150-450-0000-8110-4400-0000-0	093097-1	Contractors Direct		2,741.85
				<b>Warrant Total</b>	<b>\$2,741.85</b>
693747 162748	R248 01-0595-260-0000-7200-5800-5600-0	093165	AMAE		1,000.00
				<b>Warrant Total</b>	<b>\$1,000.00</b>
693748 162453	R248 01-1100-260-1110-1000-5885-6500-0	093209	App Dynamic Ehf.		1,422.22
				<b>Warrant Total</b>	<b>\$1,422.22</b>
693749 162660	R248 01-0000-490-1315-4200-5808-0000-0	093224	Atascadero High School		450.00
				<b>Warrant Total</b>	<b>\$450.00</b>
693750 162672	R248 01-0000-400-1315-4200-4310-0000-0	093225	County Metro Athletic Conference	cross country	83.33
				<b>Warrant Total</b>	<b>\$83.33</b>
693751	R249 01-0000-580-0000-8200-5530-0000-0	013706	CITY OF MADERA	closing account	1.19
				<b>Warrant Total</b>	<b>\$1.19</b>
693752	R249 01-0000-480-0000-8200-5520-0000-0 01-0015-260-0000-8200-5520-4090-0 13-5310-260-0000-8200-5520-0000-0 11-0010-260-4110-8200-5520-0000-0 11-0010-260-4110-8200-5520-0000-0 01-0000-310-0000-8200-5520-0000-0 01-0000-300-0000-8200-5520-0000-0 01-0000-290-0000-8200-5520-0000-0 01-0000-260-0000-8200-5520-5600-0 01-0000-350-0000-8200-5520-0000-0 01-0000-400-0000-8200-5520-0000-0 01-0000-470-0000-8200-5520-0000-0 01-0000-460-0000-8200-5520-0000-0 01-0000-490-0000-8200-5520-0000-0 01-0000-495-0000-8200-5520-0000-0 01-0000-580-0000-8200-5520-0000-0 01-0000-560-0000-8200-5520-0000-0 01-0000-520-0000-8200-5520-0000-0	046275-1	PG&E		943.45 277.90 3,350.81 89.20 726.97 4,914.97 3,615.95 4,937.81 3,153.73 726.97 16,259.32 6,241.86 2,759.32 29,602.64 17.23 3,682.99 5,574.79 3,025.34
				<b>Warrant Total</b>	<b>\$89,901.25</b>
693753	R249 01-0000-260-0000-7200-5920-5050-0	910197-2	AT & T	0822515515102515	2,755.31
				<b>Warrant Total</b>	<b>\$2,755.31</b>
693754	R249 01-0000-260-0000-7200-5920-5050-0	910197-3	AT&T MOBILITY		41.50
				<b>Warrant Total</b>	<b>\$41.50</b>



**Commercial Warrant Listing**  
**For Warrants Dated 11/12/2015 to 11/12/2015**

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
693755	R249	091968	Madera Valley Water Company		
	01-0000-310-0000-8200-5530-0000-0		Berenda		99.72
			<b>Warrant Total</b>		<b>\$99.72</b>
693756	R249	999801	Mid Valley Disposal		
	13-5310-260-0000-8200-5550-0000-0				540.00
	01-0000-670-0000-8200-5550-0000-0				540.00
	11-0010-260-4110-8200-5550-0000-0				12.50
	01-0000-360-0000-8200-5550-7910-0				45.00
	01-0000-480-0000-8200-5550-0000-0				68.65
	01-0000-280-0000-8200-5550-6930-0				41.00
	01-0000-280-0000-8200-5550-6940-0				41.00
	01-0000-470-0000-8200-5550-0000-0				345.00
	01-0000-460-0000-8200-5550-0000-0				510.00
	01-0000-420-0000-8200-5550-0000-0				330.00
	01-0000-440-0000-8200-5550-0000-0				510.00
	01-0000-400-0000-8200-5550-0000-0				366.00
	01-0000-350-0000-8200-5550-0000-0				12.50
	01-0000-380-0000-8200-5550-0000-0				223.00
	01-0000-360-0000-8200-5550-0000-0				324.08
	01-0000-290-0000-8200-5550-0000-0				600.00
	01-0000-300-0000-8200-5550-0000-0				330.00
	01-0000-310-0000-8200-5550-0000-0				510.00
	01-0000-320-0000-8200-5550-0000-0				223.00
	01-0000-340-0000-8200-5550-0000-0				213.00
	01-0000-260-0000-8200-5550-5600-0				156.00
	01-0000-490-0000-8200-5550-0000-0				217.75
	01-0000-560-0000-8200-5550-0000-0				420.00
	01-0000-540-0000-8200-5550-0000-0				310.00
	01-0000-520-0000-8200-5550-0000-0				540.00
	01-0000-580-0000-8200-5550-0000-0				697.27
	01-0000-630-0000-8200-5550-0000-0				510.00
	01-0000-650-0000-8200-5550-0000-0				510.00
			<b>Warrant Total</b>		<b>\$9,145.75</b>

**District Totals                      169 Warrants for                      \$686,463.95**

Fund Totals	Amount
01 - General Fund	\$645,041.54
11 - Adult Education	\$1,430.00
12 - Child Development	\$4,567.95
13 - Cafeteria	\$3,890.81
40 - Special Reserve - Cap Outlay	\$31,533.65
<b>Total</b>	<b>\$686,463.95</b>