

MADERA UNIFIED SCHOOL DISTRICT
Madera: Unified For Student Success

Board of Trustees Meeting AGENDA

Regular and Annual Reorganizational Meeting

Tuesday, December 9, 2014

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

5:30 PM – Closed Session • 7:00 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 5:30 p.m.

1. **5:30 PM: Call to Order of Public Meeting** – Closed Session Immediately Convened
Public Hearing for visitors who wish to address the Board on Closed Session items:
Fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board on Closed Session items. Speakers seeking to comment on other items are requested to make those comments during the Public Comment portion of the meeting at 7:00 p.m. Speakers are limited to three (3) minutes. The School Board is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the School Board does not respond to public comment at this time. If you wish to address the Board, come to the microphone and state your name and address.
 - A. **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
Steve Wisener vs. Madera USD, Case No. MCV068066
Crystalle Martinez vs. Madera USD
Raymond Kaitangian vs. Madera USD
Pedro Martinez vs. Madera USD
Jacinta Martinez vs. Madera USD
Anticipated Litigation: Significant exposure to litigation pursuant to Government Code section 54956.9(b): 1 case
 - E. **Superintendent's Evaluation**
 - F. **Adjournment of Closed Session**

7:00 PM – Public Meeting Begins
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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. **Approval/Acceptance by the Madera Unified School District Board of Trustee of the Official Election Summary of the Consolidated General Election held on November 4, 2014 in the County of Madera, State of California, certified by the Madera County Clerk-Recorder and Registrar of Voters**
7. **Administration of Oath of Office of new elected Trustees:**
 - Brent Fernandes
 - Al Galvez
 - Ed McIntyre
 - Maria Velarde-Garcia
8. **Nominations and Election of President of the Board of Trustees for the term of December 9, 2014 to December 8, 2015**
9. **Nominations and Election of Clerk of the Board of Trustees for the term of December 9, 2014 to December 8, 2015**
10. **Nominations and Election of Representative to the 2015 Elected and Appointed Committees:**
 - Madera County School Boards Association (MCSBA) Executive Board
 - California School Boards Association (CSBA) Delegate Assembly for Sub-region 10-A
 - California Association of Suburban School Districts (CALSSD)
 - County Coalition Executive Committee
 - Inter Agency Committee
 - Madera Center for the Arts Partnership
11. **Review and Approval of Appointment of Board Member/s to:**
 - School Site and Career School Liaisons
12. **Review and Approval of the Board Advisory Committee Guidelines**
13. **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

14. Review and Approval of the 2015 Regular and Closed Session meetings of the Board of Trustees

15. Student Board Representative Report

Madera High: Justin Toney

Madera South High: Mayeli Alvarado

16. Communications

A. Student and Staff Recognition

- Recognition of the Madera South High School Boys Cross Country Team
- Recognition of the Madera High School Football Team
- Desmond Boys Ensemble Holiday presentation

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 address.

17. Information and Reports

A. Educational Services

- Golf and Tennis –Marty Bitter, District Athletic Director
- Big Brothers, Big Sisters Program – Diane Phakonekham, Executive Director

B. Superintendent's Time

- RTM Conference Report

18. 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 18, 2014
[Regular Board Meeting Minutes of November 18, 2014](#)10
2. Request Adoption of Resolution No.36-2014/15:Certify the Annual Accounting of School Facilities Developers' Fees for Fiscal Year 2013-14
[Agenda Item Cover](#)30
[Resolution No.36-2014-15: Certify the Annual Accounting of School Facilities Developers' Fees for Fiscal Year 2013-14](#)31
3. Request Adoption of Resolution No.39-2014/2015:October 31, 2014 Budget and Expense Transfer Reports

	Agenda Item Cover	.....34
	Resolution No.39-2014-2015: October 31, 2014 Budget and Expense Transfer Reports	.....35
4.	Request Approval of Consultant Services Agreement between Madera Unified School District and California Teaching Fellows Foundation for childcare services during parent education classes (Parent Resource Centers) to begin December 10, 2014 through June 30, 2015.	
	Agenda Item Cover	.....41
	Consultant Services Agreement	.....42
5.	Request Approval of Consultant Services Agreement between Madera Unified School District and Houghton Mifflin Harcourt for Math in Focus Instructional Strategies Training for TK/K and Grade 1 Teachers on January 12, 2015	
	Agenda Item Cover	.....44
	Consultant Services Agreement	.....45
6.	Request Approval of Consultant Services Agreement between Madera Unified School District (District) and WestEd to provide professional development coaching services for MUSD CalSAFE program for the remainder of the 2014-2015 school year.	
	Agenda Item Cover	.....47
	Consultant Services Agreement	.....48
	Consultant's Scope of Work	.....50
7.	Request Approval of Eastin Arcola Single Plan for Student Achievement (SPSA) for the 2014-15 school year starting on December 10, 2014- June 30, 2015.	
	Agenda Cover Sheet	.....53
	EA Site Plan	.....54
8.	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:	
	<ul style="list-style-type: none"> • 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: 301574, 301958, A-2010/11, 404130, 20611, 1002627, 1002148, 502060, 202870, 8972, 7426, 501015, 20345, 502299, T-2010/11, 503194, 603262, 2253, 1010667, 12262, 401452, 601609, 20581, 502636, 401505 and 601430.	
	Agenda Item Cover	.....87
9.	Request Approval of October 31, 2014 Student Body Statement of Club Trust Accounts	
	Agenda Item Cover	.....88
	October 31, 2014 Student Body Statement of Club Trust Accounts	.....89

B.	Human Resources Items	
1.	Staffing List 12-09-14	
	Staffing List 12-9-14	.....98
	Coaches 12-9-14	.....99
2.	Request Approval of revised Job Descriptions for the Director of Child Nutrition, Director of Facilities Planning & Construction Management, Director of Maintenance & Operations, Director of Technology Services, Director of Purchasing, Director of Transportation	
	Agenda Item Cover	.....100
	JD - Dir of CN	.....101
	JD - Dir of Facilities Planning/Const. Management	.....104
	JD - Dir of M & O	.....108
	JD - Dir of Info & Technology	.....111
	JD - Dir of Purchasing	.....114
	JD - Dir of Transp	.....118
3.	Request approval of the Madera Unified Substitute Rates to be effective July 1, 2015.	
	Agenda Item Cover	.....121
	CE Mngmt Sub Rates	.....122
	Confidential Sub Rates	.....123
	CL Mngmt Sub Rates	.....124
	CL Supervisory Sub Rates	.....125
	2015/16 Classified Sub Rates	.....126
4.	Request ratification of Madera Unified Classified Substitute Rates to be effective November 19, 2014	
	Agenda Item Cover	.....129
	2014/15 CL Sub Rates	.....130
C.	Field Trip/Employee Conference Requests	
1.	Field Trips 12/9/14	
	Field Trips	.....133
2.	Employee Conference 12/09/14	
	Employee Conferences	.....134

19. Old Business

A.	Second reading and request approval of revised Board Policy 6151 - Class Size for Administrative & Support Services	
	Agenda Item Cover	.....135
	BP 6151	.....136
B.	Second Reading and request approval of revised Board Policies, Administrative Regulations, and Exhibits – Human Resources	
	Agenda Item Cover	.....138
	BP 4112.2	.....139
	AR 4112.2	.....142
	BP 4112.21	.....147
	AR 4112.21	.....150
	BP 4115	.....153
	AR 4115	.....155
	BP 4117.3	.....157

BP 4131.1	.....161
AR 4131.1	.....164
BP 4315	.....166
E4319.21	.....170
AR 4112.42/4212.42/4312.42	.....173

20. New Business

A.	Request Approval of 2013-14 Audit Report	
	Agenda Item Cover	.....180
	2013-14 Audit Report	.....181
B.	Request Approval of 2014-15 First Interim Report	
	Agenda Item Cover	.....278
	Request Approval of 2014-15 First Interim Report	.....279
	2014-15 First Interim Report (SACS)	.....303
C.	Request Approval of Consultant Services Agreement between Madera Unified School District (District) and Vaness French to provide chess instruction to the District for the remainder of the 2014-2015 school year.	
	Agenda Item Cover	.....445
	Consultant Service Agreement - French	.....446
D.	Request Approval of Letter of Agreement with Office of the Sheriff, County of Madera, and Madera Unified School District in Support of the Madera Drug Suppression Project	
	Agenda Item Cover	.....448
	LOA	.....449
E.	Request Approval of Commercial Warrant Listing	
	Agenda Item Cover and Warrant Listing 12-9-14	.....451

21. Announcements

22. Miscellaneous

- A. Board Member Committee and Information Reports

23. Advanced Planning

Next Regular Board Meeting

Tuesday, January 27, 2015 at 7:00 p.m.

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

24. Suggested Future Agenda Items

25. Adjournment

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

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

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 18, 2014**, at 5:30 p.m.

ROLL CALL

Michael Salvador, President
Jose Rodriguez, Clerk

Ricardo Arredondo, Trustee
Robert E. Garibay, Trustee
Lynn Cogdill, Trustee
Ray G. Seibert, Trustee
Maria Velarde-Garcia, Trustee

Victor Villar, Associate Superintendent of Educational Services
Sandon Schwartz, Assistant Superintendent Administrative and Support Services
Kent Albertson, Chief Human Resources Officer
Elizabeth Runyon, Chief Academic Officer
Teri Bradshaw, Director of Fiscal Services
Babatunde Ilori, Director of Performance Management and Internal Communications
Gladys A. Wilson, Senior Administrative Assistant

Frank Guillen, Lead Information System Specialist
Rosa Baca, Interpreter

Rosalind Cox, Director of Facilities, Planning & Construction Management
Susan Harautuneian, Director of Purchasing
Curtis Manganaan, Director of Maintenance and Operations
Katie White, Director of Transportation
Marty Bitter, Director of District Athletics
Alma De Luna, Director of English Learners
Janet Grossnicklaus, Director of Curriculum, Instruction and Assessment
Dr. Rebecca Malmo, Director of Instructional Technology
Dr. Michael Mueller, Director of Student Services
Dr. Laura Tanner-McBrien, Director, Special Services
Dr. Marcheta Williams, Director of Visual and Performing Arts

Isabel Guzman, Principal, Nishimoto Elementary
Kimberly Bitter, Principal, James Monroe Elementary
Jesse Carrasco, Principal, Thomas Jefferson Middle School
Carsten Christiansen, Principal, Berenda Elementary

David Holder, President, MUTA
Danna Petty, President, CSEA

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

There were approximately 50 visitors/District employees in attendance.

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

President Salvador called the Public Session of the Board of Education to order at 5:30 p.m. President Salvador opened the floor to public comment on any item listed on the Closed Session Agenda. Seeing no one come forward President Salvador closed public comment.

2. Reconvene Public Session/Call to Order Regular Meeting

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

President Salvador adjourned the Closed Session at 6:00 p.m. President Salvador reconvened the Regular Meeting by calling the Public Session to order at 7:00 p.m. President Salvador asked Ms. Wilson to call the Roll of Trustees. President Salvador welcomed the visitors and lead the flag salute. President Salvador asked Pastor Fred Thurman of New Life Assembly to lead the invocation. President Salvador explained the rules governing the Board meeting. The meeting was recorded on Audio File No. 10-2014/15.

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

Acting Superintendent Villar announced that the Board had no reportable actions to report.

5. Adoption of Agenda – Motion No. 69 -2014/15

President Salvador 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.

Acting Superintendent Victor Villar requested the following amendments to the Board Agenda:

- Add an item under Item No. 7A- Information and Reports – titled “The Birds.”
- Revise Item No. 9A11, Agenda Item Cover sheet on page 97. The Subject section should read “Request Approval to purchase 749 Chromebooks from Troxell utilizing Contract Number NCPA 01-06 for the Madera Unified School District After School Program.”
- Revise Item No. 9B2, Staffing List on page 145:
 - Staff has removed item No. 3 from the Certificated Employment list.
 - Staff has added a name to Item NO. 5 – Vice Principal at Monroe on the Certificated Employment list. The name added is Leonard Perez.

Trustee Cogdill requested discussion of Item No. 11A before item No. 10A.

Trustee Garibay requested Item No. 11A be removed from the agenda. Trustee Velarde-Garcia seconded this request but there was no support from other Board members.

Trustee Velarde-Garcia requested Items No. 9A7 and No. 9A10 be pulled from the Consent Agenda for a separate discussion.

It was moved by Trustee Rodriguez, seconded by Trustee Arredondo, and unanimously carried to approve the Consent Agenda with the modifications mentioned above.

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

Noes: None

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

Absent: None

Abstained: None

6. Student Board Representative Report

Mayeli Alvarado, Student Board Representative for Madera South High School, and Justin Toney, Student Board Representative for Madera High School, each presented highlights of activities at their respective school sites.

7. Communications

A. Student and Staff Recognition

- Recognition of outgoing Board members
Acting Superintendent Villar presented outgoing President Salvador a plaque in recognition to his service to the Madera Unified School District community and his leadership as President of the Board.
- Celebration of Native American Month - Presentation of Native American Drum
Acting Superintendent Villar introduced Chief Academic Officer, Elizabeth Runyon. Ms. Runyon introduced the Pisano family who performed a couple a Native American songs on their drum.
- The Birds
Acting Superintendent Villar introduced Dr. Marcheta Williams, Director of Visual and Performing Arts who introduced Ginger Latimer, Madera South High School Drama teacher and director of the MSHS Drama Club. Ms. Latimer invited the Board and the public to the remaining shows. Ms. Latimer introduced members of the MSHS Drama Club who performed an excerpt from the play.

B. Public Hearing

President Salvador opened the floor to public comment on any item not listed on the Agenda.

Dana Petty, CSEA President informed the Board that Trustee Cogdill has been invited to be a Commissioner at the Personnel Commission Board.

David Holder, Madera, introduced three MUTA members: Linda Tolloday, Amanda Wade, and Jacob Mortier who recently attended a CTA professional development.

Rosa Baca, Madera, interpreted for the following people in Spanish:

Marciano Garcia, Madera, addressed the Board regarding his daughter Martha Garcia who was hit at school. Mr. Garcia requested deferred action.

Jesus Mendez, Madera, stated he was the pastor at the church where Martha Garcia attends. Mr. Mendez stated Martha Garcia is a good child.

Ofelia Garcia, Madera, spoke on behalf of Martha Garcia.

Lucia Santiago, Madera, addressed the subject of The Dreamers and asked the Board if The Dreamers qualify for Obamacare. Ms. Santiago stated she attended the Board in support of Timoteo Mendoza and the Mizteco language. Macaria Santiago, Madera, stated she had a Special Needs child and needed help in Mizteco. Ms. Santiago stated she was at the meeting to support Timoteo Mendoza.

Timoteo Mendoza, Madera, addressed the need for support to the Oaxacan families that need help in their native language.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

Seeing no others come forward President Salvador closed Public Hearing.

8. Information and Reports

A. Educational Services

- Madera County Office of Education Williams Report
Ms. Dianna Young Marsh, Director of Regional Leadership Services at Madera County Office of Education presented a report on the findings from the Williams team that visited MUSD school sites. Ms. Marsh answered questions from the Board.
- ASP Report Card 2013-14 School Year
Chief Academic Officer, Elizabeth Runyon introduced Dr. Steven Price, Executive Director of Education Research Center. Dr. Price gave a presentation titled "Key Results from 2013/14 After School Evaluation." Dr. Price answered questions from the Board.
- Chess "The Perfect Teaching Tool"
Dr. Michael Mueller, Director of Student Services gave a presentation and introduced chess instructor Mr. Vaness French. Mr. French answered questions from the Board.
- Water Stations at Elementary and Middle School sites
Caitlin Pendley, Coordinator of Health Services gave a brief presentation on the newly installed water stations at various school sites. Myriam Alvarez, representative from the Madera Health Department was also available to respond questions from the Board.

B. Superintendent's Time

Acting Superintendent Villar reminded the Board would hold a LCAP Board Workshop tomorrow, Wednesdays, November 19 starting at 5:30 p.m.

9. Approval of Consent Agenda – Motions No. 70-2014/15, No. 71-2014/15 and No. 72-2014/15

Document Numbers 139 -2014/15 through 158-2014/15

Resolution No. 22– 2014/15

Staffing Changes, Exhibit B

Field Trips/Conference Requests, Exhibit C

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

It was moved by Trustee Velarde-Garcia, seconded by Trustee Garibay, and unanimously carried to approve the Consent Agenda.

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

Noes: None

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

Absent: None

Abstained: None

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

1. Approval of Revised Regular Board Meeting Minutes of October 14, 2014.
2. Approval of Regular Board Meeting Minutes of October 28, 2014
3. Adoption of Resolution No.22-2014/2015:September 30, 2014 Budget and Expense Transfer Reports.

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

Noes: None

Absent: None

Abstained: None

RESOLUTION NO. 22-2014/15

4. Approval of the 2014-15 Parent and Booster Club's Request for Recognition.
DOCUMENT NO. 139-2014/15

5. Ratification of Miscellaneous Donations.
DOCUMENT NO. 140-2014/15

6. Ratification of Memorandum of Understanding between Madera Unified School District and State Center Community College District for AB86 Regional Comprehensive Plan for Adult Education from October 1, 2014 to June 30, 2015.
DOCUMENT NO. 141-2014/15

7. Approval of Consultant Services Agreement for Howard Elementary School and Madera Arts Council to provide Arts Instruction and Arts Integrated Common Core Lesson Design and Implementation effective November 19, 2014 to June 30, 2015.
MOTION NO. 71-2014/15
DOCUMENT NO. 142-2014/15

8. Approval for submission of 2015-16 Continued Funding application to Child Development Division, California Department of Education for Madera Unified School District State Preschool Programs.
DOCUMENT NO. 143-2014/15

9. Approval of Contract for Services Agreement between Madera Unified School District and Stanislaus County Office of Education to extend English as a Second Language classes for two Migrant Head Start Centers from November 24, 2014 to February 28, 2015.
DOCUMENT NO. 144-2014/15

10. Approval of Consultant Services Agreement between Madera Unified School District and Mauro Carrera, Muralist, to provide art classes and paint four (4) murals at Madera South High School from November 19, 2014 to June 30, 2015.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

**MOTION NO. 72-2014/15
DOCUMENT NO. 145-2014/15**

11. Approval to purchase 252 Chrome books from Troxell utilizing Contract Number NCPA 10-06 for the Madera Unified After School Program.
DOCUMENT NO. 146-2014/15

12. Approval 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: 15295, 15073, 15521, 14571, 1005536, 4217, 7449, 403948, 401452, 203079, 503086, 503219, 1004237, 4750, 502377 and 701114.

CONFIDENTIAL DOCUMENT NO. 147-2014/15

13. Approval of September 30, 2014 Financial Report.
DOCUMENT NO. 148-2014/15

14. Approval of September 30, 2014 Student Body Statement of Club Trust Accounts.
DOCUMENT NO. 149-2014/15

15. Approval of October 2014 Payroll Payment Order
DOCUMENT NO. 150-2014/15

9B. Human Resources Items

1. Approval of Resolution Nos. 25 through 35-2014/2015 and Resolution Nos. 37 and 38-2014/2015 regarding Assignment of Teachers to Departmentalized Classes for the 2014/2015 School Year.

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

Noes: None

Absent: None

Abstained: None

**RESOLUTIONS NO. 25-2014/15 through No. 35/2014/15
RESOLUTIONS NO. 37-2014/15 through NO. 38-2014/15**

2. Approval of Staffing List 11-18-14.
Acting Superintendent Villar introduced Helen Vanucci, new Vice Principal for Alternative Education, Virginia Pierce, new Vice Principal for Madera High School, Sebastian Benavidez, new Vice Principal for Madera High School and Leonard Perez, new Vice Principal for James Monroe Elementary. MHS

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

Principal, Alan Hollman and James Monroe Elementary Principal, Kimberly Bitter said a few words on behalf of their newly hired Vice Principals.

DOCUMENT NO. 151-2014/15

3. Approval of revised Job Description for Software Developer.

DOCUMENT NO. 152-2014/15

4. Approval of revised Job Description for Maintenance-Journeyman.

DOCUMENT NO. 153-2014/15

5. Approval of Memorandum of Understanding between California School Employees Association and the Madera Unified School District regarding modification to High School Library Media Tech contract days.

DOCUMENT NO. 154-2014/15

6. Approval of salary adjustment for the Non-represented employees (Certificated & Classified Management, Supervisors, Confidential) for July 1, 2014 through June 30, 2016.

DOCUMENT NO. 155-2014/15

7. Approval of the new Madera Unified Substitute Rates to be effective November 19, 2014.

DOCUMENT NO. 156-2014/15

9C. Field Trip/Employee Conference Requests

1. Approval of Field Trips 11/18/14

DOCUMENT NO. 157-2014/15

2. Approval of Employee Conference Requests- 11/18/14.

DOCUMENT NO. 158-2014/15

Item No. 11A was discussed at this time.

10. Old Business

- A. Second Reading and Request Approval of Revised Exhibit 1 9323.2 – Actions by the Board.

Acting Superintendent Villar requested approval of the Revised Exhibit 1 9323.2 – Actions by the Board.

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

It was moved by Trustee Rodriguez, seconded by Trustee Velarde-Garcia, and unanimously carried to approve the revised Exhibit 1 9323.2 – Actions by the Board.

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

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

Noes: None
Absent: None
Abstained: None

**MOTION NO. 74-2014/15
DOCUMENT NO. 159-2014/15**

B. Second Reading and Approval of Revised Board Bylaw 9223 – Filling Vacancies.

Acting Superintendent Villar requested approval of the Revised Board Bylaw 9223 – Filling Vacancies.

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

It was moved by Trustee Seibert, seconded by President Salvador, and carried by majority to approve the revised Board Bylaw 9223- Filling Vacancies.

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

**MOTION NO. 75-2014/15
DOCUMENT NO. 160-2014/15**

C. Second reading and request approval of revised Administrative Regulation 3554 - Other Food Sales for Administrative & Support Services.

Acting Superintendent Villar requested approval of the Revised Administrative Regulation 3554 – Other Food Sales for Administrative & Support Services.

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

It was moved by Trustee Arredondo, seconded by Trustee Rodriguez, and carried by majority to approve the revised Administrative Regulation 3554.

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

**MOTION NO. 76-2014/15
DOCUMENT NO. 161-2014/15**

D. Second Reading and Approval of Revised Board Policies, Administrative Regulations, and Exhibits for Educational Services Department

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

Acting Superintendent Villar requested approval of the Revised Board Policies, Administrative Regulations and Exhibits for Educational Services.

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

It was moved by Trustee Velarde-Garcia, seconded by Trustee Rodriguez, and carried by majority to approve the revised Board Policies, Administrative Regulations and Exhibits for Educational Services.

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

**MOTION NO. 77-2014/15
DOCUMENT NO. 162-2014/15**

11. New Business

- A. Consideration and Adoption of Resolution No. 24-2014/15 to Censure Board member Lynn Cogdill

President Salvador introduced the Resolution to the Board. President Salvador opened the item for public comment. Seeing no one come forward President Salvador closed public comment and brought the item to the Board for questions and comments.

It was moved by Trustee Arredondo, seconded by Trustee Seibert, and carried by majority to adopt Resolution No. 24-2014/15 to Censure Board member Lynn Cogdill.

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

**MOTION NO. 73-2014/15
RESOLUTION NO. 24-2014/15**

- B. First Reading of Revised Board Policy for Administrative & Support Services - Board Policy 6151 - Class Size.

Acting Superintendent Villar requested First Reading of the Revised Board Policy 6151 – Class Size. Assistant Superintendent Sandon Schwartz informed the Board the changes recommended for Board Policy 6151 and answered questions from the Board.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

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

This item will be brought back to the Board for a Second Reading and Approval at a future Board meeting.

- C. Approval of relocating two existing portables at Alpha Elementary School due to PG&E easement

Acting Superintendent Villar requested approval of this item and invited Sandon Schwartz, Assistant Superintendent of Administrative and Support Services to give a presentation to the Board.

President Salvador opened the item for public comment.
Al Galvez, Madera, addressed concerns on the PGE&E easement.
David Holder, Madera, addressed funding source for this project.
Bill Coate, Madera, asked the name of the architect in 2006.

Seeing no others come forward President Salvador closed public comment and brought the item to the Board for questions and comments.

It was moved by Trustee Garibay, seconded by Trustee Cogdill, and unanimously carried to approve relocating two existing portables at Alpha Elementary School due to PGE& easement with option #2. Funding for this project will be from Fund 41.

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

**MOTION NO. 78-2014/15
DOCUMENT NO. 163-2014/15**

- D. Approval of Proposal between Madera Unified School District and Madera Coalition for Community Justice (MCCJ) to provide parent leadership classes to MUSD parents from November 19, 2014 to June 30, 2015

Acting Superintendent Villar requested approval of this item and invited Chief Academic Officer, Elizabeth Runyon and David Hernandez, Director of Community Services, to present this item to the Board. Ms. Runyon and Mr. Hernandez answered questions from the Board.

President Salvador opened this item for public comment.

Lourde Herrera, addressed her support to this program.

Seeing no others President Salvador closed public comment and brought the item back to the Board for questions and comments.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

It was moved by Trustee Rodriguez, seconded by Trustee Garibay, and unanimously carried to approve the Proposal between Madera Unified School District and Madera Coalition for Community Justice (MCCJ) to provide parent leadership classes to MUSD parents from November 19, 2014 to June 30, 2015.

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

**MOTION NO. 79-2014/15
DOCUMENT NO. 164-2014/15**

- E. Approval of Services Agreement between Madera Unified School District and PIQE to provide student academic success courses for MUSD parents from January 2015 to June 2015.

Acting Superintendent Villar requested approval of this item and invited Chief Academic Officer, Elizabeth Runyon to present this item to the Board. Ms. Nunez, representative from PIQE was available to answer questions from the Board.

President Salvador opened this item for public comment. Seeing no one come forward President Salvador closed public comment and brought the item back to the Board for questions and comments.

It was moved by Trustee Rodriguez, seconded by Trustee Garibay, and unanimously carried to approve the Services Agreement between Madera Unified School District and PIQE to provide student academic success courses for MUSD parents from January 2015 to June 2015.

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

**MOTION NO. 80-2014/15
DOCUMENT NO. 165-2014/15**

- F. Approval of Collective Bargaining Agreement between the Madera Unified School District and the Certificated Management Bargaining Association (CMBA) for July 1, 2014 through June 30, 2016.

Acting Superintendent Villar requested approval of this item. .

President Salvador opened this item for public comment. Seeing no one come forward President Salvador closed public comment and brought the item back to the Board for questions and comments.

It was moved by Trustee Velarde-Garcia, seconded by Trustee Rodriguez, and unanimously carried to approve the Collective Bargaining Agreement between

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

the Madera Unified School District and the Certificated Management Bargaining Association (CMBA) for July 1, 2014 through June 30, 2016.

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

**MOTION NO. 81-2014/15
DOCUMENT NO. 166-2014/15**

- G. Approval of Collective Bargaining Agreement between the Madera Unified School District and the California School Employees Association for July 1, 2014 through June 30, 2016

Acting Superintendent Villar requested approval of this item.

President Salvador opened this item for public comment. Seeing no one come forward President Salvador closed public comment and brought the item back to the Board for questions and comments.

It was moved by Trustee Velarde-Garcia, seconded by President Salvador, and unanimously carried to approve the Collective Bargaining Agreement between the Madera Unified School District and the California School Employees Association for July 1, 2014 through June 30, 2016.

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

**MOTION NO. 82-2014/15
DOCUMENT NO. 167-2014/15**

- H. Approval of Commercial Warrant Listing

Trustee Garibay requested to be recused from discussion and voting of this item.

Acting Superintendent Villar requested approval of this item.

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

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

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

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

MOTION NO. 83-2014/15
DOCUMENT NO. 168-2014/15

12. Announcements

President Salvador made the following announcements:

- The Board will hold a Board Workshop tomorrow Wednesday, November 19 at 5:30 p.m. in the MUSD Boardroom. Staff will present an update on the MUSD Local Control Accountability Plan.

Trustee Rodriguez thanked everyone for the support given to him as a Board member. Trustee Cogdill thanked the community and staff for the four years of service as a Board member.

13. Miscellaneous

- A. Board Member Committee and Information Reports
None.

13. Advanced Planning

President Salvador made the following announcements:

Next Regular Board Meeting

Tuesday, December 9, 2014 at 7:00 p.m.

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

14. Suggested Future Agenda Items

Trustee Velarde-Garcia requested information on the status of the Alternative Governance Board. Trustee Velarde-Garcia requested more information on changes made to the final version of the Board Agenda.

Trustee Seibert requested that Trustees assigned to the District CTE Advisory Committee attend the meetings. No Board member was at the last CTE Advisory Committee meeting. Trustee Garibay requested the Superintendent provide the Board a Ste of the School report annually.

15. Adjournment – Motion No. 84-2014/15

President Salvador thanked the Board, staff, union leaders and the public for the opportunity given to him to sit as a MUSD Board member for six years.

President Salvador adjourned the Public Session at 10:36 p.m.



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

Dated: November 18, 2014

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

MINUTES OF NOVEMBER 18, 2014

MOTIONS NO. 70-2014/15 through No. 72-2014/15 and MOTION NO. 83-2014/15

RESOLUTION NO. 22-2014/15

DOCUMENTS NO. 139-2014/15 through NO. 158-2014/15 and DOCUMENT NO. 168-2014/15

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

BUSINESS TRANSACTIONS	
APPROVAL OF COMMERCIAL WARRANTS	
BOARD DATE: November 18, 2014	
Warrants 10/16/14 through 10/29/14	
FUND	AMOUNT
01 GENERAL FUND	\$6,053,800.25
11 ADULT EDUCATION	\$3,569.78
12 CHILD DEVELOPMENT	\$4,559.99
13 CAFETERIA	\$303,020.07
14 DEFERRED MAINTENANCE	\$78,186.01
15 PUPIL TRANS EQUIP	\$0.00
17 STONE SCHLRSHP 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	\$3,365.00
40 SPECIAL RESERVE	\$74,466.00
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	\$500.00
74 ATHLETIC FUND	\$0.00
TOTAL ALL FUNDS	\$6,521,467.10
PAYROLL	
10/6/14, 10/31/14 PAYROLL	(INCL'S PD BENEFITS)
01 GENERAL	\$11,920,205.53
11 ADULT EDUCATION	\$90,551.17
12 CHILD DEVELOPMENT	\$128,176.82
13 CAFETERIA	\$397,659.07
25 DEVELOPER FEES	\$12,200.21
35 SCHOOL FACILITIES FUND	\$484.62
74 ATHLETIC FUND	\$0.00
PAYROLL TOTAL ALL FUNDS	\$12,549,277.42
BY: Melanie Serros, Accounts Payable	
11/13/2014	
BY: Grisel Galicia, Business Admin Assistant	
11/13/2014	

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

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. 70-2014/15
DOCUMENT NO. 151-2014/15**

CERTIFICATED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Jonathan Haskins	Teacher	MHS	11/01/2014	Resignation

CERTIFICATED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Helen Vannucchi	Vice Principal Alt. Ed.	Ripperdan CDS	2014/2015	New Position
2. Virginia Pierce-Cummings	Vice Principal C & I	MHS	2014/2015	Replacement
3. Sebastian Benevidez	Vice Principal	MHS	2014/2015	Replacement
4. Leonard Perez	Vice Principal	Monroe	2014/2015	Replacement

MINUTE RECORD of Madera Unified School District Board of Education REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014

EXHIBIT B – CLASSIFIED HUMAN RESOURCES ITEMS MOTION NO. 70-2014/15 DOCUMENT NO. 151-2014/15

CLASSIFIED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Juanita Contreras	Office Assistant	District Office	12/31/2014	Retirement (37 years)
2. Olga Salazar	Para – Special Needs	Berenda	12/31/2014	Retirement (13 years)

CLASSIFIED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Date(s)</u>	<u>Effective Hours</u>	<u>Justification</u>
1. Karen Mavrikis	School Safety Officer	MHS	2014/2015	8.0	Replacement
2. Jeffery Hunter	School Safety Officer	Rippperdan CDS	2014/2015	8.0	New Position
3. Portia Aguero	School Safety Officer	Rippperdan CDS	2014/2015	8.0	New Position
4. Karina Martinez	School Safety Officer	MSHS	2014/2015	8.0	Replacement
5. Elizabeth Torrez	School Safety Officer	MSHS	2014/2015	8.0	Replacement
6. Joseph Correa	School Safety Officer (Short Term)	MSHS	2014/2015	3.0	New Position
7. Ramon Alfaro	School Safety Officer (Short Term)	Mt. Vista	2014/2015	3.0	New Position
8. Maria Chia	School Safety Officer (Short Term)	MHS	2014/2015	3.0	New Position
9. Evon Grabar	Library Media Tech I	Dixieland	2014/2015	3.5	New Position
10. Della Villanueva	Classroom Aide-CAL SAFE	Preschool	2014/2015	3.5	Replacement
11. Karen Bishop	Classroom Aide-Preschool	Preschool	2014/2015	3.0	New Position
12. Carol Pasma	Classroom Aide-Preschool	Preschool	2014/2015	3.0	New Position
13. Irma Mendez	Classroom Aide-Preschool	Preschool	2014/2015	3.0	New Position
14. Kolbie Cairncross	Classroom Aide-Preschool	Preschool	2014/2015	3.0	New Position
15. Tino Candelaria	Head Custodian I	M & O	2014/2015	8.0	Replacement
16. Isabel Barreras	HR Specialist	Human Resources	2014/2015	8.0	Replacement
17. Ana Rosales	Classroom Aide-Preschool	Preschool	2014/2015	3.0	New Position
18. Oscar Miranda	Mechanic Technician	Transportation	2014/2015	8.0	New Position
19. Joel Criado	Mechanic Technician	Transportation	2014/2015	8.0	New Position
20. Deanna Martinez	Para – Special Needs Preschool	Special Services	2014/2015	3.5	New Position
21. Alsi Delieja	Classroom Aide-CAL SAFE	Preschool (MHS)	2014/2015	3.5	Return from 39 mo.
22. Jacklyn Dominguez	CN Assistant I	Child Nutrition	2014/2015	3.0	Replacement
23. Natasha Morales	CN Assistant I	Child Nutrition	2014/2015	3.0	Replacement
24. Taylor Torres	Classroom Aide-Preschool	Preschool	2014/2015	3.0	New Position

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

**EXHIBIT B - CLASSIFIED HUMAN RESOURCES ITEMS
MOTION NO. 70-2014/15
DOCUMENT NO. 151-2014/15**

COACHES

<p align="center">Coaches List Board Agenda 11-18-14</p>				
Last Name	First Name	School	Season	Sport
Carlson	Sean	Monroe	Fall	Wrestling
Darci	Nianoa	T. Jefferson	Winter	Basketball-Girls
Durham	Edward	Madera South	Fall	Golf-Girls
Fierros	Sky	MLK	Fall	Cross Country
Fierros	Sky	MLK	Winter	Basketball
Fowler	Bryan	T. Jefferson	Fall	Football
Fowler	Bryan	T. Jefferson	Winter	Basketball
Garibay	Laura	Madera South	Fall	Cheer
Hefner	Kirsten	MLK	Winter	Gymnastics
Lacebal (Brown)	Teantre	T. Jefferson	Winter	Basketball-Girls
Marino	Anthony	Pershing	Fall	Volleyball-Boys
Montoya	Rick	Millview	Fall	Wrestling
Murillo	Luis	Sierra Vista	Fall	Wrestling
Murillo	Luis	MLK	Winter	Wrestling
Newlon	Sarah	MLK	Winter	Gymnastics
Quintana	Frank	Madera South	Winter	Wrestling
Ralston	Cheyenne	Sierra Vista	Fall	Volleyball-Boys
Ramirez	Dave	MHS	Fall	Tennis-Girls
Retton	Tamera	Madera South	Fall	Cheer
Sarmiento	Sammy	Desmond	Winter	Wrestling
Smith	Alexander	MLK	Winter	Gymnastics
Torres	Breanna	MHS	Winter	Basketball-Girls

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

**EXHIBIT C - EMPLOYEE CONFERENCE REQUESTS
MOTION NO. 70-2014/15
DOCUMENT NO. 157-2014/15**

Date	School	Name	Field Trip - # of Students	Location	Cost	Funding	Vehicle Type
11/8/14 to 11/9/14	MSHS	Rossette	MSHS Band to RCC Field Show, Disneyland Parade 102 students - 12 Adults	Anaheim, CA	\$3000 Transportation \$3000 Lodging	MSHS Band MSHS Band	Charter Bus
11/10/14 to 11/12/14	MSHS	Larrivee	MSHS Leadership/ASB to ASB Officer Camp and Training 12 students - 2 adults	Reno, NV	\$240 Transportation \$800 Lodging	MSHS ASB MSHS ASB	School Vans
12/1/14 to 12/8/14	MSHS	Quintana	Track Team to Nike Cross Nationals 7 students - 1 adult	Portland, OR	\$0 Transportation \$0 Lodging	Nike covering all the costs	Airplane/Van
12/13/14 to 12/14/14	MHS	Giersch	MHS Varsity Cheer & Dance Disneyland Holiday Parade 14 Students - 1 Adult	Anaheim, CA	\$0 Transportation \$0 Lodging	MHS Parents MHS Parents	Personal (no bus needed)
12/27/14 to 12/30/14	MHS	Smith	MHS G Basketball Tournament 15 students - 5 Adults	Santa Maria, CA	\$400 Transportation \$1600 Lodging	Athletics Girls Bball	Vans
12/29/14 to 12/30/14	MHS	Romine	MHS Wrestling to Coast Classic Invitational Aptos HS 16 Students - 6 Adults	Aptos, CA	\$175 Transportation \$700 Lodging	MHS Boosters MHS Boosters	District Vans
1/22/15 to 1/24/15	MHS	Romine	MHS Wrestling to Cali Invitational Morro Bay HS 16 Students - 6 Adults	Morro Bay, CA	\$200 Transportation \$600 Lodging	MHS Boosters MHS Boosters	District Vans
1/30/15 to 1/31/15	MHS	Romine	MHS Wrestling to Overfelt Tournament at Overfelt HS 16 Students - 6 Adults	San Jose, CA	\$175 Transportation \$200 Lodging	MHS Boosters MHS Boosters	District Vans
2/19/15 to 2/21/15	MHS	Romine	MHS Wrestling to Valley Tournament Lemoore HS 16 Students - 6 Adults	Lemoore, CA	\$80 Transportation \$600 Lodging	MHS Boosters MHS Boosters	District Vans
2/27/15 to 2/28/15	MHS	Romine	MHS Wrestling to Masters Tournament E. Bakersfield HS 16 Students - 6 Adults	Bakersfield, CA	\$200 Transportation \$600 Lodging	MHS Boosters MHS Boosters	District Vans
3/2/15 to 3/5/15	Howard	Tamberi/ Lindsay	Howard 6th grade Sierra Outdoor School 53 Students - 10 Adults	Sonora, CA	\$4,000 Transportation \$14,000 Lodging	Howard Parent Club Howard Parent Club	District Vans
3/5/15 to 3/7/15	MHS	Romine	MHS Wrestling to State Tournament Rabobank Ctr 16 Students - 6 Adults	Bakersfield, CA	\$200 Transportation \$600 Lodging	MHS Boosters MHS Boosters	District Vans

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

3/5/15 to 3/8/15	MSHS	Guglielmana	MSHS B Volleyball Tournament 16 students - 3 Adults	San Luis Obispo, CA	\$450 Transportation \$175 Lodging	MUSD MSHS Boys Volleyball	Vans
3/26/15 to 3/28/15	MHS	Shaubach	MHS Coyote Softbal SAC Tournament 124 students - 24 Adults	Diamond, CA	\$1500 Transportation \$2,600 Lodging	Parent Club Softball Boosters	Vans
4/1/15 to 4/5/15	MHS	Romine	MHS Wrestling to Nationals Tournament University Iowa 16 Students - 6 Adults	Bakersfield, CA	\$200 Transportation \$600 Lodging	MS Boosters MHS Boosters	District Vans

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 18th DAY OF NOVEMBER, 2014**

**EXHIBIT C – EMPLOYEE CONFERENCE REQUESTS
MOTION NO. 70-2014/15
DOCUMENT NO. 158-2014/15**

12/16/14 to 12/20/14	District	Marcheta Williams Diego Zarate Justin Rossette	Music Conference 2014-Midwest Clinic 3 –Employees	Chicago, IL	\$6200 – VAPA	Airplane/ Rental
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AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request Adoption of Resolution No. 36-2014/15: Certify the Annual Accounting of School Facilities Developers' Fees for Fiscal Year 2013-14

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

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 -2014/15: Annual Accounting for Developer Fees for Fiscal Year 2013-14 according to Government Code Section 66001(d) and 66006 (b).
- Exhibit "A" Accounting for School Facilities Fees/Developer Fees Fiscal Year 2013-14

MADERA UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 36-2014/15

A Resolution to Certify the Annual Accounting for Developer Fees for fiscal year 2013-14 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, 2014; 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, 2014; 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 2013-14 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 2013-14 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 9th day of December, 2014, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

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 9, 2014.

CLERK, Board of Trustees
Madera Unified School District

"EXHIBIT "A"
Madera Unified School District
Accounting for School Facilities Fees/Developers' Fees
Fiscal Year 2013-2014

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:	09/12/12	1) Residential \$6.04 per square foot	
	09/11/13	Residential \$5.88 per square foot	
	01/15/14	Residential \$3.88 per square foot	
	10/15/12	2) Commercial \$0.51 per square foot	(Remains the same)

C-1) The July 1, 2013 Beginning Balance of the Fund:	\$4,425,816.77
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C-2) The June 30, 2014 Ending Balance of the Fund:	\$4,900,793.66
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D) REVENUE:

Amount of fees collected	\$1,853,610.99
Interest Earned	\$16,365.77
Fair Market Value Adjustment	\$0.00

TOTAL REVENUE	<u><u>\$1,869,976.76</u></u>
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E) EXPENDITURES:

1) Purchase of Relocatable Classrooms & Site Preparation	\$575,958.63
2) Transfer to Debt Service for 2004 Certificate of Participation	\$582,722.00
3) School Facility Consultants - Developer Fees	\$0.00
4) Appraisals, Architect, Engineer, DSA Fees, Testing, Inspection Fees	\$71,312.95
5) Other Indirect & Support Services	\$165,006.29

TOTAL EXPENDITURES	<u><u>\$1,394,999.87</u></u>
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F) Approximately \$340,000 for the next three years, followed by \$1,200,000 through fiscal year 2033-34, will be transferred to the Debt Service Fund to repay the 2004 COP issued for the second phase of construction for the Madera High School South Campus.

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 \$4,900,793.66 for the construction of new schools and future purchases or leases of relocatable classrooms as needed.



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Adoption of Resolution No. 39-2014/2015: October 31, 2014
Budget and Expense Transfer Reports

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

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 a projected decrease in income for all funds of [\$907,882] and a projected increase in expenses for all funds of \$1,743,724.

The expense and loan transfer resolution represents \$50,393.20 expense transfers and \$225,000 loan repay transfer from Fund 12 to Fund 01.

Superintendent's recommendation:

Superintendent recommends adoption of this resolution.

Supporting documents attached:

Budgetary Transfers, Resolution No. 39-2014/2015
Income and Expense Budgetary Transfers, by Object, as of October 31, 2014
Interfund Expense and Loan Transfers, Resolution No. 39-2014/2015
Cash Transfer Activity October 1, 2014 to October 31, 2014

OCTOBER INCOME & EXPENSE BUDGETARY TRANSFERS
PERIOD ENDING 10/31/14

INCOME BUDGET TRANSFERS

Jrnl.	Description	Unrestr.	Restr.	Total	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25	Fund 27
8010-8099	Revenue Limit Sources	1,462,150	-	1,462,150	-	-	-	-	-	-	-	-
8100-8299	Federal Revenues	-	-	-	-	-	-	-	-	-	-	-
8300-8599	Other State Revenues	62,810	71,270	134,080	-	-	-	-	-	-	-	-
8600-8799	Other Local Revenues	31,857	(40,585)	(8,728)	3,581	-	-	-	-	-	-	-
8910-8929	Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-
8930-8979	Other Sources	-	-	-	1,035	-	-	-	-	-	-	-
8980-8999	Contributions	(902,765)	902,765	-	-	-	-	-	-	-	-	-
OCTOBER, 2011 Total From Reserve												
		654,052	933,450	1,587,502	4,616	-	-	-	-	-	-	-
YEAR-TO-DATE TOTALS												
		3,542,872	6,168,407	9,711,279	12,332	404,351	-	-	-	4,438,556	-	-

EXPENSE BUDGETARY TRANSFERS

Jrnl.	Description	Unrestr.	Restr.	Total	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25	Fund 27
1000-1999	Certificated Salaries	2,257,824	301,214	2,559,038	71,900	-	(188)	-	-	-	-	-
2000-2999	Classified Salaries	347,467	267,352	614,819	4,732	10,608	629	-	-	-	3,924	-
3000-3999	Employee Benefits	(481,693)	59,186	(422,507)	16,020	(20,674)	4,990	-	-	-	450	-
4000-4999	Books and Supplies	474,089	(17,155)	456,934	63,534	9,413	-	-	-	-	-	-
5000-5999	Services, Other Operating Expenses	268,539	381,890	650,429	2,459	841	-	-	12,740	-	-	-
6000-6999	Capital Outlay	93,550	54,999	148,549	-	-	-	-	(12,740)	-	-	-
7100-7299	Other Outgo	192,324	(131,900)	60,424	-	-	-	-	-	-	-	-
7300-7399	Direct Support/Indirec Costs	(17,864)	17,864	-	-	-	-	-	-	-	-	-
7431-7439	Uses (Debt Service Payments)	-	-	-	-	-	-	-	-	-	-	-
7610-7629	Interfund Transfers Out	(2,500,000)	-	(2,500,000)	-	-	-	-	-	-	-	-
OCTOBER Total From Reserve												
		634,236	933,450	1,567,686	158,645	-	5,619	-	-	-	4,374	-
YEAR-TO-DATE TOTALS												
		3,268,182	10,232,621	13,500,803	275,158	477,366	5,619	-	15,140,043	88,984	-	-

OCTOBER INCOME & EXPENSE BUDGETARY TRANSFERS
PERIOD ENDING 10/31/14

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	1,462,150	-	-	-	-	-	-	-	1,462,150
8100-8299	Federal Revenues	-	-	-	-	-	-	-	-	-
8300-8599	Other State Revenues	62,810	71,270	-	-	-	-	-	-	134,080
8600-8799	Other Local Revenues	31,857	(40,585)	-	-	-	-	-	-	(5,147)
8910-8929	Interfund Transfers In	-	-	-	-	(2,500,000)	-	-	-	(2,500,000)
8930-8979	Other Sources	-	-	-	-	-	-	-	-	1,035
8980-8999	Contributions	(902,765)	902,765	-	-	-	-	-	-	-
<hr/>										
OCTOBER, 2011 Total From Reserve		654,052	933,450	-	-	(2,500,000)	-	-	-	(907,882)
YEAR-TO-DATE TOTALS		3,542,872	6,168,407	15,249,679	-	(2,500,000)	-	-	-	27,316,197

EXPENSE BUDGETARY TRANSFERS

Jrnl.	Description	Unrestr.	Restr.	Fund 35	Fund 40	Fund 41	Fund 56	Fund 73	Fund 75	Total
1000-1999	Certificated Salaries	2,257,824	301,214	-	-	-	-	-	-	2,630,750
2000-2999	Classified Salaries	347,467	267,352	(11,599)	-	-	-	-	-	623,113
3000-3999	Employee Benefits	(481,693)	59,186	(6,463)	-	-	-	-	-	(428,184)
4000-4999	Books and Supplies	474,089	(17,155)	-	-	-	-	-	-	529,881
5000-5999	Services, Other Operating Expenses	268,539	381,890	4,000	-	-	-	-	-	670,469
6000-6999	Capital Outlay	93,550	54,999	-	21,462	-	-	-	-	157,271
7100-7299	Other Outgo	192,324	(131,900)	-	-	-	-	-	-	60,424
7300-7399	Direct Support/Indirec Costs	(17,864)	17,864	-	-	-	-	-	-	-
7431-7439	Uses (Debt Service Payments)	-	-	-	-	-	-	-	-	-
7610-7629	Interfund Transfers Out	(2,500,000)	-	-	-	-	-	-	-	(2,500,000)
<hr/>										
OCTOBER Total From Reserve		634,236	933,450	(14,062)	21,462	-	-	-	-	1,743,724
YEAR-TO-DATE TOTALS		3,268,182	10,232,621	18,188,874	1,701,590	-	-	20,327	-	49,398,864

MADERA UNIFIED SCHOOL DISTRICT
Expense and Loan Transfers Between Funds
Resolution No. 39-2014/15

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 10/01/14 to 10/31/14 are submitted for approval:

Fund Totals	Debit	Credit	Difference
01 - General Fund	\$ 241,638.73	\$ 33,651.75	\$ 207,986.98
11 - Adult Education		8,415.76	(8,415.76)
12 - Child Development	102.72	226,003.16	(225,900.44)
13 - Cafeteria		7,322.53	(7,322.53)
14 - Deferred Maintenance	33,651.75		33,651.75
21 - Building Fund			-
35 - County School Facility Fund			-
			-
Grand Total	\$ 275,393.20	\$ 275,393.20	\$ -

PASSED AND ADOPTED by the governing board of the Madera Unified School District this
this 9th day of December, 2014 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 12, 2014 9:53 am

Cash Transfer Activity

Page 1 of 3

10/01/2014 to 10/31/2014

Journal se to wr

Journal No.	Description	Date	Debit	Credit
SE94	Stock Expenditure	10/13/2014		
	01 - General Fund		69.40	
	12 - Child Development			69.40
SE97	Stock Expenditure	10/15/2014		
	01 - General Fund		12.08	
	12 - Child Development			12.08
SE98	Stock Expenditure	10/15/2014		
	01 - General Fund		51.89	
	11 - Adult Education			51.89
SE104	Stock Expenditure	10/24/2014		
	01 - General Fund		258.73	
	13 - Cafeteria			258.73
SE106	Stock Expenditure	10/27/2014		
	01 - General Fund		163.00	
	12 - Child Development			163.00
SE108	Stock Expenditure	10/27/2014		
	01 - General Fund		43.54	
	12 - Child Development			43.54
TF18	Indirect Rate for Parent Ed QTR 1	10/14/2014		
	01 - General Fund		381.54	
	12 - Child Development			381.54
TF19	Transfer Payroll Expense for S. Woods from FN 01 SI 350 to FN 11 SI 260 (From Furman to Adult Ed)	10/14/2014		
	01 - General Fund		7,598.65	
	11 - Adult Education			7,598.65
TF20	Sep 2014 - Fuel & Maint. - Child Nutrition	10/20/2014		
	01 - General Fund		4,776.95	
	13 - Cafeteria			4,776.95
TF21	Manual Cash Transfer (Interfund) Journal Entry	10/20/2014		
	01 - General Fund			33,651.75
	14 - Deferred Maintenance		33,651.75	
TF22	Interfund trans	10/22/2014		
	11 - Adult Education			102.72
	12 - Child Development		102.72	
TF23	Manual Cash Transfer (Interfund) Journal Entry	10/23/2014		
	01 - General Fund		1,162.45	
	12 - Child Development			333.60
	13 - Cafeteria			828.85
TF24	Manual Cash Transfer (Interfund) Journal Entry	10/31/2014		
	01 - General Fund		225,000.00	
	12 - Child Development			225,000.00

Madera Unified School District

November 12, 2014 9:53 am

Cash Transfer Activity

Page 2 of 3

10/01/2014 to 10/31/2014

Journal se to wr

Journal No.	Description	Date	Debit	Credit
WO49	Manual Work Order Expense Journal Entry	10/03/2014		
	01 - General Fund		953.00	
	13 - Cafeteria			953.00
WO50	Manual Work Order Expense Journal Entry	10/06/2014		
	01 - General Fund		151.00	
	13 - Cafeteria			151.00
WO51	Work Order Expense	10/08/2014		
	01 - General Fund		148.00	
	13 - Cafeteria			148.00
WO52	Work Order Expense	10/09/2014		
	01 - General Fund		35.00	
	13 - Cafeteria			35.00
WO58	Work Order Expense	10/21/2014		
	01 - General Fund		171.00	
	13 - Cafeteria			171.00
WO61	Work Order Expense	10/24/2014		
	01 - General Fund		420.00	
	11 - Adult Education			420.00
WO62	Work Order Expense	10/25/2014		
	01 - General Fund		242.50	
	11 - Adult Education			242.50



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request Approval of Consultant Services Agreement between Madera Unified School District and California Teaching Fellows Foundation for childcare services during parent education classes (Parent Resource Centers) to begin December 10, 2014 through June 30, 2015.

Responsible Staff: **Victor Villar, Associate Superintendent of Educational Services**
Elizabeth Runyon, Chief Academic Officer

Agenda Placement: Consent

Background/ rationale:

- California Teaching Fellows Foundation will provide childcare services during parent classes using Family Literacy After School funds.
- These services will be provided from December 10, 2014 through June 30, 2015.
- In partnership with Madera Unified School District, California Teaching Fellows Foundation will:
 - Provide childcare services for parents who are attending classes using After School Program Staff.
 - Supervise and monitor the work of Teaching Fellows.
 - Plan professional development in collaboration with CSU, Fresno.

Financial impact:

- Not to Exceed \$25,000 – 21st Century Family Literacy Grant

Superintendent's recommendation:

- The Superintendent recommends the Board approve the Consultant Services Agreement between Madera Unified School District and California Teaching Fellows Foundation.

Supporting documents attached:

- Consultant Services Agreement



MADERA UNIFIED SCHOOL DISTRICT

CONSULTANT SERVICES AGREEMENT

This agreement is made and entered into this 10th day of December 2014 by and between Madera Unified School District (“District”) and California Teaching Fellows Foundation (“Consultant”).

1. Consultant agrees to provide the following specified services:
Childcare services for parent education classes. See attached labeled “Quote” for specific locations and hours of service.
2. Term. The Consultant’s services described in Paragraph 1 shall commence on December 10, 2014 and shall end on June 30, 2015 unless earlier terminated pursuant to Paragraph 8.
3. Payment. District agrees to pay Consultant as follows:
Not to Exceed -\$25,000 – 21st Century Family Literacy Grant.
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

Mike M. Snell

(Signature)

(Signature)

Date: _____

Date: _____

Federal ID # 20-0359353

or

SSN _____



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request Approval of Consultant Services Agreement between Madera Unified School District and Houghton Mifflin Harcourt for Math In Focus Instructional Strategies Training for TK/K and Grade 1 Teachers on January 12, 2015

Responsible Staff: **Victor Villar, Associate Superintendent of Educational Services**
Janet Grossnicklaus, Director of Curriculum, Instruction, & Assessment

Agenda Placement: Consent

Background/ rationale:

Through the Common Core Steering Committee grade level meetings, teachers in TK/K and Grade 1 communicated a need and a desire to receive mathematics training to support the implementation of the new core mathematics program. During the 1-day training, teachers will spend time learning instructional strategies that will enhance their teaching and deepen their understanding of mathematics. Due to challenges experienced by the district in securing substitutes for training, a plan is to provide training to all (150) TK/K and Grade 1 Teachers on the Institute Day scheduled for January 12, 2015.

Financial impact:

- \$ 16,800.00 - Title 1 Funds

Superintendent's recommendation:

- The Superintendent recommends the Board approve the Consultant Services Agreement between Madera Unified School District and Houghton Mifflin Harcourt for Math In Focus Instructional Strategies Training for TK/K and Grade 1 Teachers on January 12, 2015.

Supporting documents attached:

- Consultant Services Agreement



MADERA UNIFIED SCHOOL DISTRICT

CONSULTANT SERVICES AGREEMENT

This agreement is made and entered into this 10th day of December, 2014 by and between Madera Unified School District ("District") and Houghton Mifflin Harcourt ("Consultant").

1. Consultant agrees to provide the following specified services:
2014-2015 Math in Focus Instructional Strategies Training for approximately (150) TK/K & Grade 1 teachers:
 - 1 day of training
 - 6 trainers
2. Term. The Consultant's services described in Paragraph 1 shall commence on December 9, 2014 and shall end on June 30, 2015 unless earlier terminated pursuant to Paragraph 8.
3. Payment. District agrees to pay Consultant as follows:

A total of \$16,800.00 at the conclusion of services.
 - Fee: \$2,800.00 per day @ 1 day x 6 trainers = \$16,800.00
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

by: _____

(Signature)

(Signature)

Date: _____

Date: _____

Federal ID # _____
or

SSN _____



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request Approval of Consultant Services Agreement with WestEd to provide professional development coaching services for MUSD CalSAFE program for the remainder of the 2014-2015 school year.

Responsible Staff: **Victor M. Villar, Associate Superintendent of Educational Services**
Jessica Phengsiri, Director of Child Care Programs

Agenda Placement: Consent

Background/ rationale:

- Consultant from WestEd, Program for Infant/Toddler Care (PITC) Partners for Quality will provide coaching services to CalSAFE staff at both Madera High School and Mt. Vista High School during the 2014-2015 school year as a follow up component from the Infant/Toddler Reflective Curriculum Planning Process training series which CalSAFE staff attended over the course of the 2013-2014 school year. Each site will receive seven coaching visits and consultant will meet with Program Director to provide feedback for quality enhancement of CalSAFE program, which will directly benefit Madera Unified School District. PICT utilizes the California Department of Education's California Infant/Toddler Learning and Development Foundations and Curriculum Framework, which is used in instruction at MUSD CalSAFE programs.

Financial impact:

- \$5,600 for consultant fees from CalSAFE budget

Superintendent's recommendation:

- The Superintendent recommends the Board approve the Consultant Services Agreement with WestEd to provide professional development coaching services for MUSD CalSAFE program.

Supporting documents attached:

- Consultant Services Agreement
- Consultant's Scope of Work



MADERA UNIFIED SCHOOL DISTRICT

CONSULTANT SERVICES AGREEMENT

This agreement is made and entered into this 10th day of December 2014 , by and between Madera Unified School District (“District”) and WestEd (“Consultant”).

1. Consultant agrees to provide the following specified services:
Professional development coaching services for MUSD CalSAFE staff.
2. Term. The Consultant’s services described in Paragraph 1 shall commence on **December 10, 2014** and shall end on **May 6, 2015** unless earlier terminated pursuant to Paragraph 8.
3. Payment. District agrees to pay Consultant as follows: **\$400 per consultant visit for total of seven consulting visits per CalSAFE site to total of \$2,800 per site, for total of \$5,600.**
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.
All pre-existing Consultant data and materials provided by Consultant to assist in the performance of this Agreement shall remain the property of Consultant.
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 M. Villar
Associate Superintendent

WestEd _____

(Signature)

(Signature)

Date: _____

Date: _____

Federal ID # 94-3233542

or

SSN _____



Madera Unified School District State Preschool
Cal SAFE Programs

PITC Partners for Quality Scope of Work

Contract Period: October 1, 2014 – June 30, 2015

PITC Services

PITC Partners for Quality will provide coaching services for individuals and classroom staff from the Madera Unified School District State Preschool Cal SAFE Programs. Each visit will be approximately two hours. Estimate includes coaching services, meetings, planning, preparation, materials, and travel.

Services	Cost
Madera Site – (1) Classroom – 7 visits - \$400 per visit	\$2800
Mt. Vista High School – (1) Classroom – 7 visits - \$400 per visit	\$2800

Total Contract Estimate: \$5600

Organization

Name:	Madera Unified School District State Preschool				
Address:	1816 Howard Road, Suite 1				
City:	Madera	State:	CA	Zip:	93437
County:	Madera				
Main Phone:	559. 675.4490	Ext:		Main Fax:	

Site/Program:

Name:	Madera High School and Mt. Vista High School				
Address:					
City:	Madera	State:	CA	Zip:	93637
County:	Madera				
Main Phone:		Ext:		Main Fax:	
www address:					

Primary Contact:

Name:	Jessica Phengsiri			Job Title:	Director
Direct Phone:	559.675.4490	Ext:	1303	Direct Fax:	
Mobile Phone:				E-mail:	jessicaphengsiri@maderausd.org

Authorized Signature:

Name:	Jessica Phengsiri			Job Title:	Director
Direct Phone:	559.675.4490	Ext:	1303	Direct Fax:	
Mobile Phone:				E-mail:	jessicaphengsiri@maderausd.org

WestEd, Contracts

730 Harrison Street
San Francisco, CA 94107
Email: contracts@wested.org

Payment information and Address:

Attention: Ronia Tan
WestEd, Accounting
4665 Lampson Avenue
Los Alamitos, CA 90720

Project Contact:

Arlene Paxton, Director
PITC Partners for Quality
Phone: (415) 289-2309
Email: apaxton@wested.org

Project Contact:

Consuelo Espinosa, Area Manager
PITC Partners for Quality
Phone: (408) 803-1121
Email: cespino@wested.org

Project Contact:

Tally Ben Ami, Regional Coordinator
Partners for Quality
Phone: (559) 281-4970
Email: tbenami@wested.org



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request Approval of Eastin Arcola Single Plan for Student Achievement (SPSA) for the 2014-15 school year starting on December 10, 2014- June 30, 2015.

Responsible Staff: Victor Villar, Associate Superintendent of Educational Services

Agenda Placement: Consent

Background/ rationale:

- School site communities held numerous meetings with school staff, School Site Councils, and community members to ensure a high degree of transparency, communication and adherence to the District Instructional Action Plan for 2014-2015.

Financial impact:

- none

Superintendent's recommendation:

- The Superintendent recommends the Board approve Eastin Arcola Single Plan for Student Achievement (SPSA) for the 2014-15 school year starting on December 10, 2014- June 30, 2015.

Supporting documents attached:

- Eastin Arcola Single Plan

EASTIN-ARCOLA SCHOOL

Single Plan for Student Achievement (SPSA)

2014-2015



School Vision Statement

Our community at Eastin-Arcola will provide a secure, positive, and challenging environment for our students to thrive.

School Mission Statement

At Eastin-Arcola Elementary School, we shape students of character to become self-motivated, lifelong learners who are the best they can be in mind, body, and spirit.

This is a plan of actions to be taken to raise the academic performance of students and improve the school's educational program. For additional information on school programs and how you may become involved, please contact the following person:

Principal:	Danene Guglielmana		
Position:	Principal		
Telephone Number:	(559) 674-8841	Fax Number:	(559) 674-2566
Address:	29551 Avenue 8, Madera, CA 93637		
E-mail address:	daneneguglielmana@maderausd.org		

PI STATUS:

CDS Code:

20-65243-0129554

Date of School Site Council approval:

10/29/14

The District Governing Board approved the SPSA on

Madera Unified School District

1. **What evidence is used to ensure that all students, including English-learners (EL), Migrant students, foster and homeless students, students with disabilities, and advanced learners in all grade levels are provided Board adopted core instructional program materials in English language arts (ELA), English language development (ELD), and math?**

All students are provided with Board adopted core instructional program materials in ELA, ELD, and math. This is monitored in a variety of ways. Annually, the Williams team from the Madera County Office of Education, confirms that we have adequate materials for all students. Purchase orders are retained as proof that replacement textbooks have been ordered as enrollment changes throughout the year. In addition, we utilize our library system to track textbooks checked out to each student and/or classroom. Finally, as administration completes periodic focus walks, they observe the use of the core in every classroom.

2. **What evidence is used to demonstrate that teachers at all levels use the adopted core instructional materials?**

Teachers work collaboratively during their planning time to produce common pacing guides and lesson plans that reference the adopted core instructional materials that will be used to teach the required common core state standards. Through focus walks administration is able to monitor if these plans and materials are used throughout the grade level. Our Teacher on Special Assignment (TSA) and administration support these planning sessions. Grade level pacing guides as well as their collaborative planning day minutes are submitted to administration.

3. **How are EL students appropriately placed in ELD and how do you make certain that students are provided with the appropriate adopted instructional program materials?**

For returning students that are not new to our school:

Students are placed in ELD classes based on their most current California English Language Development Test (CELDT) data, and their end of previous year's English Language Development (ELD) benchmark data. (This criteria will have to be adjusted in the new year as we will not have CST data.) CELDT domain levels are considered when looking at how to place students. When current year CELDT is administered, we use preliminary scores to adjust our grouping as appropriate and again do the same when the official scores arrive about mid-year. Movement is monitored during the year using ELD benchmark data. At least one ELD program is available at each grade level. Student placement is sometimes limited to only one ELD class per grade level due to availability.

For new students to our school:

When students enroll at our school, we determine if they are an English Learner through their Home Language Survey or cumulative records. Once they have been identified as an English Learner our administrative team ensures that they are placed in a general education teacher's classroom with the proper CLAD credentials. The general education teacher is then informed that an EL student has been placed in their class. When the child's cumulative record arrives at the school, administration, TSA's, and the general education teacher review the records to determine if any additional services need to be added to the student's current program.

Core instructional materials are available for all of our English Language Learners. This is monitored in a variety of ways. Annually, the Williams Act requirements are confirmed by site administration that adequate materials for all students, including ELLs are provided. Purchase orders are retained as proof that replacement textbooks have been ordered as enrollment changes during the year. In addition, we utilize our library system to track textbooks checked out to each student and/or classroom. Finally, as administration completes periodic walk-throughs, they observe the use of the ELD core during ELD instruction in every classroom.

4. **How do you ensure that teachers are providing students with disabilities modifications and/or accommodations as specified in their Individualized Education Plan (IEP) to enable them to participate successfully in the core classroom?**

There is a strong collaborative culture between our special education teachers and the general education teachers. At the beginning of the year, general education teachers that have students with special needs on their roster are provided with a copy of that student's IEP goals, accommodations and modification checklist. The special education resource teacher that has been assigned as the case carrier for that child provides this information. Along with this paperwork, the special education teacher is required to review each student's IEP, disability, strengths, and weaknesses with their general education teacher. During this time, they also point out if the student receives modified work, modified grades, and whether they take the CAPA version of the California Standards Test (CST) or the new SBAC test with appropriate accommodations.

Throughout the year the special education teacher meets with the general education teacher to monitor the student's progress with their goals. At each progress report period, a document is sent home to the parents reporting on the student's progress on their identified IEP goals. This progress report is included with the student's quarterly report card. At each IEP meeting, there is a general education teacher present. This assures that both the general education and special education teachers are part of the team that is monitoring the student's progress in meeting his/her annual goals and also creating new goals for the upcoming year.

The special education teachers also plan lessons and meet with general education teachers during their collaboration time.

5. **How are instructional minutes protected from interruptions?**

ELA:

Announcements from the office are planned at the very beginning and ending of the day. Consideration is given so that assemblies are scheduled in the afternoon when possible. Phone calls are not allowed to the classroom during the morning instructional block; notes are placed in teacher's boxes. Fire drills are strategically scheduled to cause the least amount of disruption. Site administration also monitors that all ELA program expectations are honored with ongoing and random walk-through classroom visits.

ELD:

Announcements from the office are planned at the very beginning and ending of the day. Consideration is given so that assemblies are scheduled in the afternoon when possible. Phone calls are not allowed to the classroom during the morning instructional block - notes are placed in teacher's boxes. Fire drills are strategically scheduled to cause the least amount of disruption.

During deployment, consideration is given to classroom structures to maximize instructional time. For example, student folders with all needed supplies and materials are ready for use when entering the room. Site administration also monitors that all ELD program expectations are honored with ongoing and random walk-through classroom visits.

Math:

Announcements from the office are planned for the last 15 minutes of the day. Consideration is given so that assemblies are scheduled in the afternoon when possible. Phone calls are not allowed to the classroom during the morning instructional block - notes are placed in teacher's boxes. Fire drills are strategically scheduled to cause the least amount of disruption. Site administration also monitors that all Math program expectations are honored with ongoing and random walk-through classroom visits.

6. **How does administration monitor the required instructional minutes in English language arts (ELA), English language development (ELD), and math?**

ELA:

Site administration monitors grade level ELA schedules, to make sure they have the required ELA Instructional Core Minutes, Strategic Support Minutes, and Total ELA minutes. This is monitored during random walk-throughs.

ELD:

Site administration monitors grade level ELD schedules, to make sure they have the required ELD Instructional Core Minutes, Strategic Support Minutes, and Total ELD minutes. This is monitored during random walk-throughs.

Math:

Site administration monitors grade level Math schedules, to make sure they have the required Math Instructional Core Minutes, Strategic Support Minutes, and Total Math minutes. This is monitored during random walk-throughs.

7. **How does the school use instructional/assessment pacing guides for English language arts and math?**

At the beginning of the school year teachers strategically plan and map out when the essential power standards will be taught throughout the school year at each grade level in preparation for the Common Core Assessment. They work with their adjoining grade levels and C&I Coach to build refined backwards maps with daily learning objectives during the school year. These maps are built in 4-6 week cycles during planning meetings to assure they are on pace. Grade levels use backwards maps to plan out their Common Formative Assessments (CFAs) for the year.

After providing their initial instruction and making Common Formative Assessments, they determine the approach they are going to take for students who are still struggling to master the standards taught. Through a Cycle of Inquiry process, each grade level develops a Tier I re-teach plan and/or a Tier II intervention plan. To maintain a spiraling of power standards, each grade level develops a plan on how they are going to revisit essential standards and concepts throughout the year to maintain students' mastery of all grade-level content.

8. **Describe how teachers measure the effectiveness of their instructional practices?**

Data from a variety of tests and informal assessments is used to drive reflective conversations during collaboration time, using the Cycle of Inquiry process. During this time, teachers examine their student's scores as well as their class totals and compare them with other classes in the same grade level, either at our site or from other schools. Sometimes data is compared with other sites that use the same Common Formative Assessments.

9. **Please describe what structured collaboration time looks and sounds like for strategic and intensive intervention.**

Teachers examine District Assessment, or site-level Common Formative Assessment data to look at how students scored on specific standards. For areas of weakness that are essential standards, they plan lessons to remediate. At this time, they will also plan the method of retesting that standard. Since teachers have their individual classroom scores, they can compare their students to those of other teachers, on-site or at other sites. This allows them to the ask questions of other teachers so they can share best practices.

10. **How does administration facilitate and support structured collaboration meetings to address the academic needs of English learners, socioeconomically disadvantaged, Migrant, foster, homeless, and Special Education students?**

Teachers are provided planning days as well as periodic early release days throughout the year for grade level planning. They also have weekly PE planning time to collaborate. Administrative and TSA support is structured into this meeting time. Center Based Instruction teachers are included in the grade level planning days, and/or during P.E. meetings as their schedule allows.

11. What number and percentage of your total students are Migrant? What services are provided during the school day for Migrant students?

At Eastin-Arcola there are 57 students classified as Migrant. The percentage of Migrant students at Eastin is 21%. Migrant students are afforded the same opportunity during the school day as all other students. During the school day, students identified as English Language Learners, which includes Migrant students, are provided with Specifically Designed Academic Instruction in English (SDAIE) strategies that emphasize the concept of "comprehensible input" through the curriculum. Migrant students also attend an English Language Development class daily.

12. How does the school use timely data to inform instruction, monitor progress, and student placement?

Inform instruction:

Teachers use CFU strategies during their lessons and use that data to drive the next steps in the lesson delivery process. Teachers use Common Formative Assessment (CFA) data and other multiple measures to determine if there is a need to re-teach individual students, groups of students, or the whole class certain concepts, skills, or standards. Common Formative Assessment (CPA) data and District Assessment data is examined through cycles of inquiry (COI), with a focus on previously taught skills, to determine if students have mastered them, and also to see if there are any standards students already have mastery of.

In addition, during weekly collaboration time and periodic planning days, teachers compare results of individual students as well as results between classrooms. In this way, they are able to discuss what worked and share best practices.

Monitor progress:

Progress is monitored within each lesson using CFU strategies. It is monitored periodically with teacher made tests, CFAs, assessments from the core materials, and district assessments.

Student placement:

Students are chosen for intervention based on a variety of measures, depending on the intervention.

CELDT and ELD DPA scores are used to place our EL students into ELD deployment groups.

Students receive Tier II interventions if data/assessments determine the need. Students are placed in our Tier III Literacy Lab, when they show no growth in targeted areas of reading, even after receiving targeted in class Tier II intervention.

In math, students are provided re-teaching time based on CFAs, district assessments, informal classroom assessments, and observations during the lesson.

13. What systems have been established to provide, monitor and evaluate the RtI academic interventions for struggling students in Tier I, II, and III?

Tier I: Teachers identify and monitor their Tier I students with their daily checking for understanding (CFU) during lessons, with teacher developed common formative assessments (CFA), and district assessments. This data is used to modify their teaching strategies. Interventions in the Tier I level represent core instruction, and universal access to core materials. Site administration monitors strategies and effectiveness through random walk-throughs.

Tier II: When a student reaches Tier II status, a Green Folder is made to house all documents related to interventions made on behalf of the student. Documents include completed Response to Intervention and Instruction forms that list relevant student data, pre-test information on the targeted area of need for the individual student, and progress monitoring data. This data is reviewed at grade level coordination of services team (COST) meetings. All Literacy Lab information documenting daily attendance, progress monitoring, and pre and post-test results are placed in the green folder. If student has had a Student Study Team (SST) meeting, that paperwork would also be placed in the green folder. Instructional Program effectiveness is also monitored and measured with these same assessments, which are placed in the green folder.

Tier III: If identified skill deficits are still lacking after a reasonable amount of time on a Tier II-Strategic

support plan, a Student Success Team (SST) meeting, determines if Tier III-Intensive support with 45 minutes of small group instruction will be prescribed. When Tier III-Intensive interventions do not meet the needs of a student after a reasonable amount of time, there will be SST follow-up meeting or a referral to a SITE committee. Site administration monitors that all RtI-Tier III strategies and expectations are honored with ongoing and random walk-throughs and teacher feedback. Student progress is monitored and measured with district assessments, Common Formative Assessments, classroom grades, and the District prescribed Tier III Assessments (WIAT Pseudo-word, Slossen, Symbol Imagery, WIAT Listening Comprehension, DIBELS). Instructional Program effectiveness is also monitored and measured with these same assessments. There is also a RtI tracker maintained that show individual progress and amount of time each student receives instruction. Daily notes that drive instruction are also maintained.

14. **What strategies are utilized for Tier III which resulted in student improvement verified by data?**

The LindaMood Bell Seeing Stars and Visualizing and Verbalizing Programs are used in the Literature Laboratory and the Special Education Program. Student progress is monitored with collected data that is shown on a RtI tracker.

15. **Please describe how administration monitors the implementation of Common Core and English learners strategies?**

Common Core

N/A

English Learner Principals

N/A

Teacher Collaboration Time

N/A

16. **Indicate the number and percent of English learners and reclassified students.**

	2012-2013	2013-2014	Indicate I=Increase/ D= Decrease
English Learner #	N/A	N/A	N/A
English Learner %	N/A	N/A	N/A
RFEP #	N/A	N/A	N/A
RFEP%	N/A	N/A	N/A

17. **Indicate the actions implemented to accelerate the academic achievement of English learners in English Language Arts and Math (FBB and BB students).**

Admin and TSAs attend GL meetings and participate in planning discussions, ensuring a continued focus on our EL population. During grade level meetings, data from Math and ELA tests are reviewed using the COI process which specifically asks how our ELs are performing and what will be done to remediate for those who are struggling. These discussions occur during early release days as well as grade level planning days. In addition, during these days, teachers plan their small group instruction times and also their deployment groups, based on the above data as well as ELD DPA data.

Our Literacy Lab targets students who are struggling in reading.

To build ownership, teachers emphasize what English learner students in grades 3-6 need to do to be redesignated. They set goals for how they will perform on the CELDT, CST and with their class grades. The importance of meeting these goals and being redesignated is explained and encouraged

18. **What support is provided to English learners who have been in the US for less than 5 years and continue to make minimal to no growth in language proficiency and academic achievement?**

All EL students participate in targeted English language development classes. This is facilitated through daily deployment of EL students for 30-45 minutes a day, based on English proficiency levels. During this deployment time, specific standards and strategies are targeted.

In addition, all EL students are provided the same access to our Response to Intervention support system – in class with, Literacy Lab, and TSA support. Teachers also use peer tutors and cross-age tutoring when appropriate and available. Daily ELD deployment targets intervention time to support ELD standards and strategies.

19. **How are the needs of Long Term English learners (5 years or more) met, monitored, and measured to determine the effectiveness of the instructional program?**

Long-term English learner needs are met in a variety of ways: Daily ELD deployment with targeted intervention time to support ELD standards and strategies, in class, Literacy Lab and TSA support. There is also a constant push to have students 'own' their education - reminding them of their current levels and what they need to do next to be successful.

Targeted intervention time to support ELD standards and strategies during ELD deployment is also utilized. Individual meetings for LEP students are held to provide an awareness of what needs to be accomplished to become R-FEP.

Long-term English learner needs are measured with frequent and varied tools: CELDT, ELD benchmark tests, district assessments, teacher created tests, and core ELD tests.

20. **List the types of professional development trainings (standards-aligned and/or CCSS-aligned Instructional programs) that teachers & support staff have received in 2013-2014. Please indicate the number & percentage of staff who attended each training.**

A.

Teachers	#	%	Support Staff (certificated and classified)	#	%
Facilitated by MUSD:					
Common Core trainings					
Kinder, 2 nd -6 th grade - 4 early out sessions	19	95%	District office arranged monthly meetings with our on site TSAs for RtI and C/I.	2	100%
First – 2 early out sessions	5	100%			
Kinder & First – 3 full days	5	100%			
Second – 2 full days	5	100%			
Fourth HM training with bridge to CC – 3 days	4	100%			
On site training from District Academic Coaches (DAC):					
ELD coaching observation/training/support	21	100%			
Number talks: Demonstration and collaboration	30	100%			
Supported with site TSAs/Admin:					
Staff trained in CELDT administration	30	100%			
Guided Reading K/1st	4	100%			

B.

List the types of professional development trainings that administration (Principal and vice-principal/s) received in the past two years that support the district-adopted programs/initiatives.

Principal	Vice-Principal (s)
Monthly Professional Learning Communities meetings Harassment training Discipline - Ed Code changes Intel Assess DIBELS ELD training Smarte Tools CELDT training Fred Jones Site Plan training Technology – Google / Email /Calendar EdConnect Aeries Discipline Axiom (SARC) Standard Score Grading OMS Calendar Intel Assessments Schoolwires website Edusoft Data Management SSC training Pearson Successmaker Common Core training AMAOs in-service Categorical funding Non-Crisis Prevention Intervention Linda Mood Bell Interventions RtI	Tier 2 modules of administrative training program Harassment training Monthly Professional Learning Communities meetings Discipline training – Ed Code Changes & Aeries CELDT training ELD training Technology training – Gmail & Aeries Categorical funding Common Core Technology – Google / Email /Calendar EdConnect edPlan Online Standard Score Grading OMS Calendar Edusoft Data Management Intel Assessments Schoolwires website Aeries Discipline CPI

21. **As an instructional leader, what type of professional development trainings do you (principal and vice-principal/s) need to support your work?**

<ul style="list-style-type: none"> • With the change over to common core, it will be important for us to understand the process and expectations from the District of implementing common core and performance-based assessments so that we can support our teaching staff. • Team building ideas to be used with the entire staff to enhance collegiality and collaboration. • Positive Behavior System / Restorative Justice professional development to fine-tune our discipline system. • Training to support teachers in integrating more higher order questions (HOQ) in their lessons – both planned into the lesson and also shifting instruction as teaching opportunities occur. • How to structure the change to common core in a way that will provide the most support to our English Language Learners.
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22. **What systems have been adopted to inform all staff of Tier I, II, and III implementations of RtI behavior interventions? What data was used in each tier?**

Tier I: Our Character Education Program serves as Tier I behavior intervention. This is a proactive program that teaches and rewards good behavior. Monthly character traits are focused on throughout the curriculum and our daily systems. The Second Step program is also used to teach students proactive methods of handling verbal, emotional, and physical situations by teaching problem-solving techniques.	Data Used: Student of Character Awards Walk-through data collected during Second Step instruction
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<p>Tier II: Progress on refining our behavioral reporting system has been shared along with the changes in the law and how they affect what happens at the school site level. The Tier II behavioral intervention on our RtI pyramid are shared with teachers as the need arises with one of their students. At that point, the monitoring of student misbehavior becomes more frequent, as well as the reporting to parents through behavior contracts/charts.</p>	<p>Data Used: Behavior Charts Behavior Contracts Aeries Discipline Reporting</p>
<p>Tier III: Behavior SST's "Project Kids" Check In/Check Out System</p> <p>Interventions are frequently monitored and may need to change as the year goes on. Strategies utilize are positive role models, daily communication with parents, daily behavior charts, behavior contracts, and a positive reward system in place to reward wanted behavior, check in/ check out goals.</p>	<p>Data Used: Behavioral SST Documentation Student contracts Class observation Aeries Discipline Reporting</p>

23. How does administration monitor and evaluate the different tiers in RtI behavior?

<p>Tier I: Tier I behavior is documented by the classroom teacher on our step discipline form. This form is turned into administration and is used to initiate a meeting with the student. This information is then entered into our Aeries student information system and a parent contact is made if necessary.</p>
<p>Tier II: A student progresses to a Tier II behavior plan if their behavior does not improve in frequency or severity. This is accompanied by an SST meeting where parents are invited into the process. Again, student infractions are entered into our Aeries student management system. Check in and Check out data is also collect on each student's progress in regards to their attainment of their positive behavior goal.</p>
<p>Tier III: When a student reaches the Tier III level, we are now dealing with a student who has not responded to previous interventions and continues to make bad choices. At this point, behavior is monitored much more frequently, often multiple times per hour. There is a greater amount of teacher/admin/parent communication occurring. Student infractions are entered into our Aeries student management system.</p>

24. **Indicate the strategies implemented that have improved student behavior and have promoted school connectedness.**

N/A

25. **List the top 3 infractions at your site.**

2012-2013	# of Suspensions	# of Expulsions	Total Offenses Committed (Data available on Dataquest)
N/A			
N/A			
N/A			

2013-2014	# of Suspensions	# of Expulsions	Total Offenses Committed (Data available on Dataquest)
1. N/A			
2. N/A			
3. N/A			

26. Based on the above data, what infractions are similar from 2012/13 to 2013/14 and what programs/services/professional development have been implemented to address the behavior infractions?

N/A

27. For **middle & high schools**: What number and percentage of your English learners are taking advanced courses (Honors and AP) in ELA?
For **elementary schools**: **What enrichment programs are offered to English learners, Migrant, socioeconomically disadvantaged, foster and homeless students?**

Teachers utilize a differentiated instructional delivery model, allowing them to provide extension activities to those students who are ready to excel.

All students including high achieving students in grades first to eighth can apply for the after school program. In the program, students are offered enrichment activities that include visual and performing arts, nutrition and academic competitions.

Elective classes will be offered, such as Choir/Band, and possibly a class learning Lego/Robotics.

Each grade level identifies a content area field trip, primarily based in grade level specific Science and Social Studies. Each field trip has its curriculum alignment tool that aligns teaching previous to the field trip, trip focus and activities, as well as subsequent learning that students will incur as a result of the experience. This enrichment activity allows students the ability to apply knowledge, and synthesize thereafter.

28. **Monthly Attendance Totals (Months: August 12, 2013-April 4, 2014)**

Grade	Percentage	Goal for 2014-2015	Truancy Rate for 2012-2013:	Truancy Rate for 2013-2014:
K	N/A		N/A	N/A
1-3	N/A			
4-6	N/A			
7-8	N/A			
9-12	----			
Average %	N/A			

Truancy Rates report is available on Dataquest.

29. **What incentives/programs/services are/or will be implemented to increase the attendance percentage and decrease the truancy rate?**

Many classes celebrate weekly perfect attendance with rewards/incentives during lunch.

Perfect Attendance will be rewarded at our quarterly Academic Awards ceremonies, as well as our end-of-year award ceremonies.

Following of the MUSD truancy program with phone calls, parent meetings, and documentation as needed based on students attendance records

30. **Per the requirements of ESEA, what number and percentage of teachers are fully credentialed and highly qualified at your site?**

	2012-2013	2013-2014
# of teachers	N/A	N/A
% of teachers	N/A	N/A

31. **How does the school determine the need for support staff? How do you evaluate the effectiveness of the support staff?**

Analysis of data, including CELDT, DIBELS, DPAs, RtI Tracker and teacher made CFAs, provides evidence of our weak and strong academic areas. We then plan and allocate our funds to target our weak areas while at the same time providing continued support in areas that are showing success. Input is provided to our SSC from our ELAC committee and our leadership team. If data shows that the effectiveness of the support staff is not closing the gap then other strategies are employed.

32. **How was the School Site Council Committee and other advisory committees involved in the development of the SPSA?**

As per Ed Code 64001, our school site council will be instrumental in planning, monitoring, and evaluating the activities and expenditures for all programs operated at Eastin-Arcola to improve student achievement.

33. **What changes are needed to ensure involvement of all stakeholders and adequate monitoring of planned activities and outcomes?**

Increased publication and announcing of public meetings to allow more parents the opportunity to participate. Survey parents which time is best available to the majority of stakeholders can participate. Parent education forums are also helpful to educate parents on school policy and initiatives.

34. **How was SPSA monitored, reviewed and updated during the school year?**

Information relating to the SPSA is shared many times during the year – Title 1 Parent Meeting, ELAC meeting, SSC meeting, staff meetings, and periodic Leadership Team meetings. Information that is shared relates to how money is being spent, test results for local and state assessments, as well as updates on our MUSD After School Program and Safety Committee. Updates are made and approved by our SSC as changes in budget are shared from the district office.

Madera Unified School District

GOAL 1: Increase Academic Achievement in English Language Arts Instructional Program.

District Goal for English Language Arts: *All students* will attain proficiency in *English Language Arts*.

School Goal: By June of 2015, 25% or more of our students in K-8 will achieve proficiency in English Language Arts, measured as "on grade level".

<p>What data did you use to form this goal: Grades K-1: CFAS, CELDT, Unit Tests, Grade level performance tasks. Grades 2-8: Grade level RCD Unit Assessments, CFAS, CELDT, Unit Tests, Grade level performance tasks.</p>	<p>What were the findings from the analysis of this data?</p>
<p>How will the school evaluate the progress of this goal? Reflection of student achievement, based on the above assessments 3-4 times a year, in addition to class grades, and class assessments.</p>	
<ol style="list-style-type: none"> Based on the 2013-14 strategies implemented in the SPSA, what strategies will be eliminated and/or modified as a result of minimal to no academic growth? N/A What impact did the lack of full or timely implementation of those strategies have on student outcomes? N/A What actions were undertaken to mitigate those barriers or adjust the plan to overcome them? N/A 	

2014-2015 SINGLE PLAN FOR STUDENT ACHIEVEMENT

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S1.1	<p>Curriculum and lesson design time for planning –</p> <ul style="list-style-type: none"> * Provide Certificated Sub * Review and analyze data student achievement data through common formative assessments to identify student needs. * Identify key standards, deconstruct for instruction, and create a pacing schedule for instruction. * Work collaboratively with teachers to identify materials and high-leverage strategies to utilize during instruction. * Provide professional development to assist teachers in understanding and using data to increase student achievement. * Provide professional development to assist teachers in the transition to common core, in lesson planning and design, with effective instructional strategies, etc. * Provide demonstration lessons and facilitate teacher observations of peers. * Provide cognitive coaching/feedback on instructional effectiveness. * Provide intervention, targeting student's identified needs, and parent-teacher conference for Student Study teams. 	<p>Students, Teachers, TSAs, Administration</p> <p>Identified At-Risk academic students through RtI</p>	<ul style="list-style-type: none"> - Curriculum scheduling. - Periodic data reviews, to analyze the effectiveness in meeting the goals of the program. - Common Formative Assessments in English Language Arts and mathematics. - Classroom visitation frequency and weekly schedules. Green Folder Forms 	\$2,500.00	Title I	3010	
S1.2	<p>Instructional Supplies and materials</p> <ul style="list-style-type: none"> * Purchase materials and supplies that supplement the core program. *Purchase books & reference materials for classrooms & library. *Duplicate materials that supplement core program. 	<p>Students, Teachers, TSAs, Administration</p>	<p>Curriculum scheduling.</p> <ul style="list-style-type: none"> - Periodic data reviews, to analyze the effectiveness in meeting the goals of the program. - Classroom visitation frequency and weekly schedules. 	<p>\$12,000.00</p> <p>\$20,000.00</p> <p>\$1,000.00</p>	Title I	3010	

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S1.3	Leadership Extra Time * Review and analyze ELA data from district assessments, and common formative assessments to identify the needs of the school. * Periodically meet to review student academic achievement data and create a plan of action.	All students, LMB TSAs, Teachers, administrators and parents.	- Teacher assessment of students receiving in class intervention support. - Progress Monitoring of student progress. - Data supporting initiatives - Focus walk data	\$500.00	Title I	3010	
S1.4	Professional Learning Communities- Teacher Extra-Time * Professional development based on pedagogy and current best practices. * Assess and align current practices at school for school reform and improvement. * Training for school leadership such as: UCLA Principals Institute Common Core Leadership, etc.	Teachers, administrators and parents.	- Agendas and schedules from training. - Prebrief, debrief on practices	\$1,000.00	Title I	3010	
S1.5	After School Intervention – Teacher Extra Time * Provide tutoring to targeted students needing extra support in English language arts. * Provide materials and supplies for after school tutoring instruction.	Target students Teachers	- Pre and post assessments monthly. - Attendance - Lesson Plans	\$0.00	Title I	3010	
S1.6	<u>Clerk- Extra-time</u> The clerk will complete routine office or instructional procedures, work with students, parents, and staff to provide and elicit information and support, and maintain records as needed for program management.	Students, Teachers, and Administrators	Review of Records	\$500.00	Title I	3010	

Madera Unified School District

GOAL 2: Increase Academic Achievement in Math Instructional Program.

District Goal for Math: *All students* will attain proficiency in Math.

School Goal: By June of 2015, 25% or more of our students in K-8 will achieve proficiency in Math, measured as “on grade level”.

<p>What data did you use to form this goal: Grades K-1: CFAS, Unit Tests, Grade level performance tasks. Grades 2-8: Grade level RCD Unit Assessments, CFAS, CELDT, Unit Tests, Grade level performance tasks.</p>	<p>What were the findings from the analysis of this data? N/A</p>
<p>How will the school evaluate the progress of this goal? Reflection of student achievement, based on the above assessments 3-4 times a year, in addition to class grades, and class assessments.</p>	
<ol style="list-style-type: none"> Based on the 2013-14 strategies implemented in the SPSA, what strategies will be eliminated and/or modified as a result of minimal to no academic growth? N/A What impact did the lack of full or timely implementation of those strategies have on student outcomes? N/A What actions were undertaken to mitigate those barriers or adjust the plan to overcome them? N/A 	

2014-2015 SINGLE PLAN FOR STUDENT ACHIEVEMENT

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S2.1	After School Intervention – Teacher Time Sheets * Provide tutoring to targeted students needing extra support in Mathematics.	Target students Teachers	Curriculum scheduling. - Periodic data reviews, to analyze the effectiveness in meeting the goals of the program. - Common Formative Assessments in English Language Arts and mathematics. - Classroom visitation frequency and weekly schedules.	\$0.00	Title 1	3010	

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S2.2	<p>Curriculum and lesson design time for planning – Certificated Sub</p> <p>* Review and analyze data student achievement data through common formative assessments to identify student needs.</p> <p>* Identify key standards, deconstruct for instruction, and create a pacing schedule for instruction.</p> <p>* Work collaboratively with teachers to identify materials and high-leverage strategies to utilize during instruction.</p> <p>* Provide professional development to assist teachers in understanding and using data to increase student achievement.</p> <p>* Provide professional development to assist teachers in the transition to common core, in lesson planning and design, with effective instructional strategies, etc.</p> <p>* Provide demonstration lessons and facilitate teacher observations of peers.</p> <p>* Provide cognitive coaching/feedback on instructional effectiveness.</p>	Students, Teachers, TSAs, Administration	<p>- Curriculum scheduling.</p> <p>- Periodic data reviews, to analyze the effectiveness in meeting the goals of the program.</p> <p>- Common Formative Assessments in English Language Arts and mathematics.</p> <p>- Classroom visitation frequency and weekly schedules.</p>	\$1,500.00	Title 1	3010	
S2.3	<p>Instructional Supplies and materials</p> <p>* Purchase materials and supplies that supplement the core program.</p> <p>*Duplicate materials that supplement core program.</p>	Students, Teachers, TSAs, Administration	<p>Curriculum scheduling.</p> <p>- Periodic data reviews, to analyze the effectiveness in meeting the goals of the program.</p> <p>- Classroom visitation frequency and weekly schedules.</p>	<p>\$3,398.00</p> <p>\$1,000.00</p>	Title 1	3010	

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S2.4	Professional Learning Communities * Professional development based on pedagogy and current best practices. * Assess and align current practices at school for school reform and improvement. * Training for school leadership such as: UCLA Principals Institute Common Core Leadership, etc.	Teachers, administrators and parents.	- Agendas and schedules from training. - Prebrief, debrief on practices	\$0.00	Title I	3010	

Madera Unified School District

GOAL 3: Increase Academic Achievement in English Language Development Instructional Program.

Goal for English Language Development:

In January, 2015, % of **all English learners** will meet the annual growth target by advancing one level on the CELDT as measured by AMAO 1.

In January, 2015, % of **English learners** with **less than 5 years** in language instruction programs will demonstrate English proficiency on the CELDT as measured by AMAO 2.

In January, 2015, % of **English learners** with **5 years or more** in language instruction programs will demonstrate English proficiency on the CELDT as measured by AMAO 2.

2012-2013 AMAO 1- Annual Growth <u>Target: 57.5%</u>		2012-2013 AMAO 2				2013-2014 AMAO 1- Annual Growth <u>Target: 59%</u>		2013-2014 AMAO 2			
		<u>2(a) Target: 21.4 % for Less than 5 years</u>		<u>2(b) Target: 47 % 5 years or more</u>				<u>2(a) Target: 22.8% for Less than 5 years</u>		<u>2(b) Target: 49 % 5 years or more</u>	
Percent Met AMAO 1: <u>N/A</u> %	Met AMAO 1 Percent? Y/N <u>N/A</u>	Percent Met AMAO 2: <u>N/A</u> %	Met AMAO 2 Percent?Y/N <u>N/A</u>	Percent Met AMAO 2: <u>N/A</u> %	Met AMAO 2 Percent?Y/N <u>N/A</u>	Percent Met AMAO1: <u>N/A</u> %	Met AMAO 1 Percent?Y/N <u>N/A</u>	Percent Met AMAO 2: <u>N/A</u> %	Met AMAO 2 Percent?Y/N <u>N/A</u>	Percent Met AMAO 2: <u>N/A</u> %	Met AMAO 2 Percent?Y/N <u>N/A</u>

2014-2015 SINGLE PLAN FOR STUDENT ACHIEVEMENT

List 2014-2015 SMART goals for: AMAO 1, AMAO 2: 2a. (less than 5 years) 2b. (5 years or more). N/A

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S3.1	Classified Extra Time * Assure proper record keeping and program placement for all English Learner students. *Provide home-school communication of academic achievement in relation to English acquisitions.	EL students, teachers, TSAs, Administration	- Record keeping accuracy. - Current Assessment data and documentation. - Proper placement of students within the ELD program.	\$500.00	Title 1	3010	
S3.2	Instructional supplies and supplies * Purchase materials and supplies that supplement the core program.	EL students Teachers, TSAs, Administration	- Pre and post assessments monthly. - Attendance Lesson Plans	\$2,000.00	Title 1	3010	

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S3.3	<p>ELD Curriculum and lesson design time for planning – Teacher Extra Time</p> <p>* Review and analyze data CELDT, ELD DPAs, state assessments, and common formative assessments to identify student needs.</p> <p>* Identify key standards, deconstruct for instruction, and create a pacing schedule for instruction.</p> <p>* Work collaboratively with teachers to identify materials and high-leverage strategies to utilize during instruction.</p>	EL students, Teachers, TSAs, Administration	<p>Curriculum scheduling.</p> <ul style="list-style-type: none"> - Periodic data reviews, to analyze the effectiveness in meeting the goals of the program. - Common Formative Assessments in English Language Dev., ELA, & Math - Classroom visitation frequency and weekly schedules. 	\$500.00	Title 1	3010	

Madera Unified School District

GOAL 4: Improve Behavior Response to Intervention for Tier I, II, & III.

District Goal for Behavior Response to Intervention:

What Multiple Measures were implemented for the 2013-2014 school year that provided appropriate Tier I, II and III behavior interventions for all students. (Elem/MS/HS EPC 2, 7) N/A

Based on the 2013-14 behavior interventions that were implemented in the SPSA, what interventions will be eliminated and/or modified as a result of minimal to no effective change in student behavior? N/A

2014-2015 SINGLE PLAN FOR STUDENT ACHIEVEMENT

List 2014-2015 SMART goal/s: **By June 2015, Eastin Arcola will have at least 3 multiple measures implemented schoolwide.**

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S4.1	* Provide intervention, targeting student's identified needs.	Identified At-Risk behavior students through RtI	- Teacher assessment of students receiving in class intervention support. - Progress Monitoring of student progress. - Focus walk data	\$0	Title 1	3010	

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S4.2	Provide professional development in School Conflict Resolution, Discipline That Restores, Peer Mediation Training	All students Teachers Administration	<ul style="list-style-type: none"> - Curriculum scheduling. - Periodic data reviews, to analyze the effectiveness in meeting the goals of the program. - Common Formative Assessments in English Language Arts and mathematics. - Classroom visitation frequency and weekly schedules. Agenda & sign-in sheet	\$0	Title 1	3010	

Madera Unified School District

GOAL 5: Improve Parent Involvement Programs making it an essential component of our educational program.

District Goal for Parent Involvement:

Parent Participation Activities	Number of Parent who attend activities in 2013-2014:	Goal for 2014-2015:
Title I Parent Meeting	N/A	20
Parent Involvement Activities (Title I)	N/A	20
School Site Council (Average)	N/A	10
English Learner Advisory Committee (Average)	N/A	15

2014-2015 SINGLE PLAN FOR STUDENT ACHIEVEMENT

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S5.1	Parent Teacher Conference * Purchase materials, supplies and technology that support and increase parent participation/involvement. * Provide accurate information to the parent pertaining to student academic achievement. * Provide translators to translate for conferences	All students Teachers Parents Administration	- Sign in sheets -Conference schedules - Record of attempts to meet.	\$300.00	Title 1 Parent Education	3010	
S5.2	Home School Translations * Translate school documents to Spanish to assure home-school communication	Teachers Parents Administration	- Record of all documentation translated for home communication.	\$300.00	Title 1 Parent Education	3010	

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S5.3	Parent Literacy/Mathematics/Parenting Training – Teacher Extra Time * Provide training to all parents of all grades in how to support their child at home in the areas of English Language Arts and mathematics. * Printshop instructional resources to provide at the training for parent to take home.	All students Teachers Parents Administration	- Sign in sheets assuring attendance. - Materials and resources are documented and provided. -Administration attendance at events.	\$350.00	Title 1	3010	

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S5.4	Parent Involvement Parent involvement meetings will be scheduled to provide parents with a variety of information: * Suggestions for home conditions that support children as students. * Workshops on parenting and child rearing * School attendance * Importance of school * Parent Teacher Conferences * Monitoring and awareness of student progress – report cards, progress reports, DPAs, and CFAs. * School and Classroom volunteers * Literacy Skills * Computer and Internet Use * Skills required for Student in ELA and Mathematics at each grade * Homework * School and District-level councils and committees * State and District Assessments * School And District policies * Awareness of community resources * Title I Annual Meeting	Teachers, Administrators, and Parents	Agendas Sign in Sheets	\$0.00	Title I	3010	
S5.5	Provide day care for parenting classes or training	Parents	Sign in sheets	\$100.00	Title I Parent Education	3010	

Madera Unified School District

GOAL 6: Intervention Support Services

2014-2015 SINGLE PLAN FOR STUDENT ACHIEVEMENT							
	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S6.1	<p>Merced County Office of Education is the Regional Office for Migrant Educational Services in the Madera Unified School District. The Migrant Education Program (MEP) is designed to support high quality and comprehensive educational programs for migrant children to help reduce the educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability to make a successful transition to postsecondary education. Supplemental Services for PK-12th grade students during the regular year and summer. Site base programs with certificated teachers in K-8th after school programs, Junior High Math Academy, and CAHSEE Academy on Saturdays through UC Merced. Home base programs include PK and K-8 programs, such as School Connections Home Tutor Program through highly qualified tutors. All services are outlined in the District Service Agreement (DSA).</p>	<p>Migrant students, Teachers, Administration, Migrant Support Services</p> <p>Liasison (SSL)</p> <p>MUSD-</p> <p>Alma De Luna</p> <p>Ana Carrillo</p>	<p>MEP Evaluation, Migrant Needs Assessment</p>	<p>Regionally funded through MCOE (funded through Reimbursement or direct services</p>	<p>Title I-Part C Migrant Education</p>		

Madera Unified School District

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S6.2	Madera Unified operates an after school program to extend learning opportunities for students. The program provides a nutritional snack, homework/tutorial assistance, educational enrichment, and physical activities for enrolled students. Hours of operation include a minimum of 15 hours per week and at least until 6 p.m. on every regular school day. The after school program serves students during the school year and summer in grades 1-12 at all the elementary schools, middle schools, high schools and the continuation school.	Teaching Fellows CAO Student in grades 1-12		Century 21 Ases			

Madera Unified School District

GOAL 7: Increase and Improve Technology.

Based on the 2013-2014 Technology Needs Assessment please list the technology purchases made in 2013-2014:

# of items purchased:	Type or description of item/s:	Was need met? Yes/No:
1. N/A		
2. N/A		
3. N/A		
4. N/A		
5. N/A		

2014-2015 SINGLE PLAN FOR STUDENT ACHIEVEMENT

Using the Technology Needs Assessment list what additional technology is needed to improve student achievement.

	Strategies (Task)	Focus Group Participating (Students, Teachers, Administrator, TSAs, Parents)	Means of Evaluating Progress (Indicators of Success)	Cost	Resource (Funding Source)	Resource Code	Evaluation of Strategy Use the following key: N=Not fully implemented I= Ineffective M= Minimally Effective E= Effective
S7.1	Purchase Technology and Resources * Purchase hardware and/or software to support the core program implementation. * Purchase/Replace Technology utilized for the classroom, including Starfall for primary and Accelerated Reader for grades 2-6. * Utilize up-to-date technology programs that support the core program. *Online software to support core program * Online licenses & maintenance	All students Teachers Administration	- Inventory of all purchase. - Classroom walk throughs by administration.	\$7400.00	Title 1	3010	

Madera Unified School District

LOCAL CONTROL FUNDING FORMULA- BOARD ADOPTION, MARCH 25, 2014

2014-2015 SINGLE PLAN FOR STUDENT ACHIEVEMENT

Grade Level/s	Strategies (Task)	Total FTE in 2013/14	Total FTE for 2014/15	Resources (Funding Source)
K-6	Counselors C&I TSA Primary Literacy Support Specialist Library Media Tech. Custodian	0 0-Site discretion, categorical funded 0 0-Site discretion, categorical funded 1	.25 1 2 .4375 1.5	LCFF LCFF LCFF LCFF LCFF
K-8	Counselors C&I TSA Primary Literacy Support Specialist Itinerant Math Teacher, Grades 7-8 Library Media Tech. Custodian	0 0-Site discretion, categorical funded 0 0 0-Site discretion, categorical funded 1	.25 1 1 .50 .4375 1.5	LCFF LCFF LCFF LCFF LCFF LCFF
7-8	C&I TSA (ELA & Math) Family Life Teacher Librarian Counselors Family Liaison	0-Site discretion, categorical funded .33 0 1 0	2 1 1 2 1	LCFF LCFF LCFF LCFF LCFF
9-12	C&I TSA (ELA & Math) Counselors Registrar Custodian Groundsperson School Safety Officer-Lead School Safety Officer Vice Principal	0-Site discretion, categorical funded 4 @ MHS and 6 @ MSHS 1 @ MHS and 1 @ MSHS 7 @ MHS and 7 @ MSHS 2 @ MHS and 2 @ MSHS .5 5 @ MHS and 7 @ MSHS 4 GENERAL, 1- site discretion, categorical funded	2 5 @ MHS and 6 @ MSHS 1 @ MHS and 1.2 @ MSHS 8 @ MHS and 9.5 @ MSHS 2 @ MHS and 3 @ MSHS 1 6 @ MHS and 6 @ MSHS 4 @ MHS and 4 @ MSHS 1 @ MHS and 2 @ MSHS	LCFF LCFF LCFF LCFF LCFF LCFF LCFF General Centralized Services, Categoricals

Madera Unified School District

Program Funding Included in this Plan

Madera Unified School District

School Site Allocation

Fiscal Year 2014-2015

34

Eastin-Arcola Elementary

Resource	Title	Budget
3010	Title I - Part A Basic Grants Low-Income & Neglected	\$53,798.00
3010	Title I – Part A Parent Education	950.00

TOTAL	\$54,748.00
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Madera Unified School District

School Site Budget Distribution

EXPENSES	Res-Code	TITLE I	Title I P Ed.		TOTAL
ALLOCATION		\$53,798.00	\$950.00		\$54,748.00
Certificated Personnel	1000				\$-00
Teachers	1100				\$-00
TSA	1100				\$-00
Intervention Specialist	1100				\$-00
Support Teacher	1100				\$-00
Cert. Extra time	1190	\$2,000.00			\$2,000.00
Cert. Subs	1125	\$4,000.00			\$4,000.00
Cert. Pupil Support	1200				\$-00
Cert. Pupil Support Sub	1220				\$-00
Other cert. salaries	1900				\$-00
Classified Personnel	2000				\$-00
Paraprofessional	2100				\$-00
Paraprofessional Extra Time	2190		\$100.00		\$100.00
Clerk/Office	2400				\$-00
Clerk/Office Extra Time	2490	\$1,000.00	\$550.00		\$1,550.00
Books & Supplies	4000				\$-00
Books & reference material	4200	\$20,000.00			\$20,000.00
Supplies	4300		\$300.00		\$300.00
Instructional Supplies	4310	\$15,398.00			\$15,398.00
Comp. Software under \$500	4380				\$-00
Comp. Hardware under \$500	4385	\$7,400.00			\$7,400.00
Non-capitalized equipment	4400				\$-00
Comp. Software \$500-5000	4480				\$-00
Comp. Hardware \$500-5000	4485				\$-00
Other Operating Expend	5000				\$-00
Travel & Conference	5200				\$-00
Rentals/Leases/non-cap	5600				\$-00
Duplicating/Printshop	5715	\$2,000.00			\$2,000.00
Field Trips	5716				\$-00
Outside Contracted Services	5800				\$-00
Transp. Contracted Service	5865				\$-00
Comp. Hardware/software					\$-00
maintenance & License	5885	\$2,000.00			\$2,000.00
Postage	5910				\$-00
TOTAL		\$53,798.00	\$950.00		\$54,748.00
Balance Remaining		0	0		

Madera Unified School District

School Site Council Membership

Education Code Section 64001 requires that this plan be reviewed and updated at least annually, including proposed expenditures of funds allocated to the through the Consolidated Application, by the school site council. The current make-up of the council is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
	<i>Must be nominated and elected</i>				
Danene Guglielmana	X				
Christina Guerriero		X			
Liz Sanchez		X			
Erin Scheidt		X			
Elizabeth Richardson			X		
Maria Garcia				X	
Rosario Munoz				X	
Leanna Prim				X	
Maribel Utrera Alonso				X	
Rebecca Velazquez				X	
Numbers of members of each category	1	3	1	5	

At elementary schools, the council must be constituted to ensure parity between (a) the principal, classroom teachers and other school personnel and (b) parents of pupils attending the school or other community members. Classroom teachers must comprise a majority of persons represented under section (a). At secondary schools there must, in addition, be equal numbers of parents or other community members selected by parents, and students. Teachers, other school personnel, parents and (at secondary schools) students select representatives to the council (Education Code 52012).

For schools participating in the Immediate Intervention/Underperforming Schools Program, the local governing board must appoint a "broad-based school site and community team" (Education Code 52054(a)). The board may meet this requirement in either of the following ways: Add one or more "non-school site personnel" to an existing school site council to form the "school site and community team"; or appoint a "school site and community team" unrelated to the membership of the school site council.

Madera Unified School District

Recommendations and Assurances

The school site council recommends this school plan and its related expenditures to the district governing board for approval, and assures the board of the following:

1. The school site council is correctly constituted, and was formed in accordance with district governing board policy and state law.
2. The school site council reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the school plan requiring board approval.
3. The school site council sought and considered all recommendations from the following groups or committees before adopting this plan
 - ☒ District and School Leadership Team
 - ☒ English Learner Advisory Committee
 - ☐ Gifted and Talented Education Program Advisory Committee
 - ☐ Other (*list*)
4. The school site council reviewed the content requirements for school plans of programs included in this Single Plan for Student Achievement, and believes all such content requirements have been met, including those found in district governing board policies and in the Local Educational Agency Plan.
5. This SPSA is based upon a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the School Site Council on: _____

Attested:

<u>Danene Guglielmana</u>	_____	_____
Principal of: <u>Eastin-Arcola Elementary</u>	Signature of school principal	Date
_____	_____	_____
Name of SSC chairperson	Signature of SSC chairperson	Date



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

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: 301574, 301958, A-2010/11, 404130, 20611, 1002627, 1002148, 502060, 202870, 8972, 7426, 501015, 20345, 502299, T-2010/11, 503194, 603262, 2253, 1010667, 12262, 401452, 601609, 20581, 502636, 401505 and 601430.

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 9, 2014

Subject: Approval of October 31, 2014 Student Body Statement of Club Trust Accounts

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: Consent

Background/ rationale:

Income and expenditures for the Student Body Statement of Club Trust Accounts for Madera High School, Madera South High School, Mountain Vista High School, Thomas Jefferson Middle School, Martin Luther King Jr. Middle School, and Jack Desmond Middle School for October 1, 2014 through October 31, 2014.

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, 2014 Student Body Statement of Club Trust Accounts.

Supporting documents attached:

Account Analysis Report for October 1, 2014 through October 31, 2014 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

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
Assets						
40-1121-00-00	Cash, Checking	70,157.07	35,623.00	33,159.20	72,620.87	
40-1201-00-00	Cash, Sav-WestAmerica BK (ASB)	43,980.15	0.00	0.00	43,980.15	
40-1200-00-00	Cash, Savings-Wells Fargo Bank TDC	0.00	33,069.30	33,069.30	0.00	
1257-95644-9	Cash, Savings-Westamerica-Matures 9/23/15	33,069.30	33,069.30	33,069.30	33,069.30	
1201	Undeposited Funds	9,897.92	25,525.89	35,423.81	0.00	
40-1204-00-00	WestAmerica CD #XXXX-95649-8	40,212.93	0.00	0.00	40,212.93	
		\$ 197,317.37	\$ 127,287.49	\$ 134,721.61	\$ 189,883.25	\$ 0.00
Liabilities and Equity						
40-2302-50-00	Academic Exploration	431.96	0.00	0.00	431.96	
40-2355-50-00	Accapella Club	225.00	0.00	0.00	225.00	
40-2391-40-00	Activities Pass Deposits	7,746.27	80.00	3,073.09	4,753.18	175.31
40-5102-10-00	Albonico Scholarship	9,000.00	0.00	0.00	9,000.00	
40-2380-50-00	Anime Club	415.09	0.00	0.00	415.09	
40-2370-50-00	Art Club	1,567.04	617.49	0.00	2,184.53	
40-2301-50-00	Asian American Club	285.79	0.00	0.00	285.79	
40-2310-30-00	Athletic Supplies	2,724.37	2,672.80	0.00	5,397.17	1,416.89
40-2242-50-00	B.F.F. - Bullying Forever Forgotten	334.00	0.00	0.00	334.00	
40-2305-60-00	Band	434.63	0.00	0.00	434.63	
40-2320-30-00	Baseball	225.00	0.00	0.00	225.00	
40-2321-30-10	Basketball-Boys	85.20	0.00	0.00	85.20	
40-2321-30-20	Basketball-Girls	12.73	0.00	0.00	12.73	
40-2308-30-10	Block M- Boys & Girls	3,865.93	0.00	1,650.00	2,215.93	500.00
40-2309-50-00	Blue & White	28,998.11	781.00	0.00	29,779.11	
40-2206-50-00	Blue Crew	2,166.59	0.00	1,915.91	250.68	250.68
40-2356-50-00	Book Club	131.30	0.00	0.00	131.30	
40-2330-50-00	Bowling Club	1,648.41	0.00	72.00	1,576.41	
40-2318-50-00	C.S.F.	2,665.62	0.00	0.00	2,665.62	(185.60)
40-2365-50-00	Chess Club	102.00	0.00	0.00	102.00	
40-2319-60-00	Choir	2,703.51	2,274.20	950.88	4,026.83	
40-2319-60-40	Choir-Musicals	723.00	0.00	0.00	723.00	
40-2214-20-00	Class of 2014	512.29	0.00	0.00	512.29	(83.07)
40-2215-20-00	Class of 2015	4,688.68	0.00	0.00	4,688.68	426.00
40-2216-20-00	Class of 2016	3,026.85	0.00	155.74	2,871.11	(5.03)
40-2217-20-00	Class of 2017	503.20	0.00	331.89	171.31	600.00
40-2310-60-00	Colorguard	575.52	0.00	0.00	575.52	
40-2338-50-00	Coyote Drama Productions	5,142.93	0.00	0.00	5,142.93	
40-2247-50-00	Coyote PE	4.00	0.00	0.00	4.00	
40-2323-30-00	Cross Country-Boys & Girls	3,687.04	387.00	0.00	4,074.04	

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
40-2201-20-00	Cyber High	586.00	40.00	0.00	626.00	
40-5300-10-00	Dave Schoettler Memorial Schl	1,040.00	1,000.00	1,000.00	1,040.00	
90-1000-00-00	District Clearing	282.00	1,820.00	2,102.00	0.00	
40-2392-40-00	E T Extravaganza	2,776.54	0.00	0.00	2,776.54	
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.	573.61	1,174.35	1,747.96	0.00	
40-2371-50-00	Fashion Design Club	3,258.98	0.00	0.00	3,258.98	
40-2343-50-00	FCCLA General Activities	133.75	520.68	0.00	654.43	
40-2377-50-00	Fellowship of Christian Athlet	83.89	0.00	0.00	83.89	
40-2324-30-00	Football	6,089.72	0.00	0.00	6,089.72	
40-2340-50-00	Forensics	417.00	0.00	0.00	417.00	
3001	Fund Balance	165.75	0.00	0.00	165.75	
40-2337-50-00	Future Teachers	2,057.10	0.00	0.00	2,057.10	
40-2350-50-00	Gay Straight Alliance	382.07	0.00	0.00	382.07	
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	
40-2342-50-00	Inclusion	894.72	0.00	0.00	894.72	
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	0.00	1,425.00	
40-5113-10-00	Jon Hinton Memorial Scholarship	500.00	0.00	0.00	500.00	
40-5114-10-00	Kelly Roberts Memorial	120.00	0.00	0.00	120.00	
40-2221-50-00	Key Club	538.63	428.00	0.00	966.63	360.48
40-2209-40-00	Link Crew	26.65	0.00	0.00	26.65	
40-2349-50-00	M.A.Y.A. Club	2,959.14	491.41	0.00	3,450.55	1,254.76
40-2249-50-00	M.A.Y.A. Leadership Conference	2,652.33	0.00	240.29	2,412.04	859.71
40-2311-50-00	Maderan	1,955.56	0.00	0.00	1,955.56	
40-2348-50-00	Mexican American Club	2,073.64	0.00	0.00	2,073.64	
40-2314-40-00	MHS ASB-Transfers Only	1,083.45	0.00	0.00	1,083.45	
40-2204-40-00	MHS School Identification	1,126.32	0.00	0.00	1,126.32	
40-2345-30-00	P.E. Uniforms (Girls/Boys)	9,931.26	194.00	10.00	10,115.26	(422.40)
40-2374-50-00	Paintball	55.05	0.00	0.00	55.05	
40-2315-70-00	Pep & Cheer Uniforms	5,453.08	0.00	3,166.66	2,286.42	2,168.28
40-2646-70-00	Pep & Cheer Winter Formal Only	8.67	0.00	0.00	8.67	
40-2312-60-00	Piano/Guitar	377.83	10.00	0.00	387.83	
40-5105-10-00	Ray Pool Scholarship	1,000.00	0.00	1,000.00	0.00	
40-2376-50-00	Robotics	584.76	1,517.80	0.00	2,102.56	
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	

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
40-2352-50-00	Science Club	3,987.45	0.00	0.00	3,987.45	
40-2373-50-00	Snow/Ski Club	46.75	0.00	0.00	46.75	
40-2358-50-00	Sober Graduation	525.00	0.00	0.00	525.00	
40-2325-30-20	Soccer-Girls	383.47	0.00	0.00	383.47	351.84
40-2327-30-00	Softball	80.08	0.00	0.00	80.08	
40-2313-40-00	Student Government General	22,130.87	10,614.28	17,719.99	15,025.16	4,730.92
40-5101-10-00	Student Govt Scholarship	2,569.59	0.00	500.00	2,069.59	
40-2345-80-00	Student Store	11,567.81	1,086.75	444.00	12,210.56	1,000.00
40-2351-50-00	Teen Parent Club	1,065.98	3,417.21	0.00	4,483.19	(32.80)
40-2306-30-20	Tennis-Girls	4,000.00	0.00	626.36	3,373.64	3,360.47
40-2331-30-00	Track	3,162.50	140.00	0.00	3,302.50	
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	1,306.80	0.00	0.00	1,306.80	
40-2360-50-00	V.I.C.A.-Wood	4,476.67	0.00	0.00	4,476.67	500.00
40-2332-30-10	Volleyball-Boys	359.89	0.00	0.00	359.89	
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	325.33	20.00	0.00	345.33	
Revenue						
4001	Interest Income	\$ 197,375.20	\$ 29,286.97	\$ 36,706.77	\$ 189,955.40	\$ 17,226.44
		35.41	1.91	0.00	37.32	
Expense						
5001	Bank Charges	\$ 35.41	\$ 1.91	\$ 0.00	\$ 37.32	\$ 0.00
		93.24	16.23	0.00	109.47	
		\$ 93.24	\$ 16.23	\$ 0.00	\$ 109.47	\$ 0.00

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
Assets						
49-121-00-00	Cash, Checking	166,251.94	56,819.94	34,271.69	188,800.19	
1201	Undeposited Funds	721.73	55,227.14	55,898.87	50.00	
		\$ 166,973.67	\$ 112,047.08	\$ 90,170.56	\$ 188,850.19	\$ 0.00
Liabilities and Equity						
49-2387-50-00	Alfred Society Club	213.10	0.00	0.00	213.10	
49-2370-50-00	Art Club	1,581.22	363.74	404.54	1,540.42	483.27
49-2376-50-00	AVID-College Club	1,540.96	144.00	450.00	1,234.96	(14.80)
49-2304-50-00	Awakening Club	840.30	0.00	45.88	794.42	154.12
49-2305-60-00	Band	199.75	0.00	0.00	199.75	
49-2306-50-00	Black Student Union	2,072.10	0.00	0.00	2,072.10	
49-2308-30-10	Block S Boys	2,404.79	926.19	0.00	3,330.98	
49-2308-30-20	Block S Girls	31.91	2,156.50	0.00	2,188.41	
49-2318-50-00	C.S.F.	6,011.18	1,820.50	200.00	7,631.68	
49-2319-60-00	Choir	1,539.06	942.24	0.00	2,481.30	
49-2215-20-00	Class of 2015	16,310.77	2,255.45	277.32	18,288.90	
49-2216-20-00	Class of 2016	1,426.73	2,248.21	325.98	3,348.96	
49-2217-20-00	Class of 2017	457.54	145.00	0.00	602.54	
49-2218-20-00	Class of 2018	404.95	73.50	0.00	478.45	
49-2310-60-00	Colorguard	821.76	0.00	0.00	821.76	
49-2340-50-00	F.B.L.A.	6,147.88	5,313.00	8,142.23	3,318.65	445.31
49-2243-50-00	F.F.A. -Nationals	4,502.10	2,467.23	2,981.10	3,988.23	1,000.00
49-2242-50-00	F.F.A. Activities	6,456.18	9,382.95	7,201.64	8,637.49	2,305.71
49-2249-50-00	F.F.A. Competitions	383.98	0.00	0.00	383.98	380.00
49-2246-50-00	F.F.A. Horse	443.26	0.00	0.00	443.26	
49-2247-50-00	F.F.A. Materials	2,020.92	1,000.00	230.96	2,789.96	3,922.57
49-5225-10-00	F.F.A. Memorial Fund	2,332.00	0.00	0.00	2,332.00	
49-2248-50-00	F.F.A. Ornamental Horticulture	14,007.56	6,633.77	5,270.77	15,370.56	8,202.38
49-2245-50-00	F.F.A. Plants	4,142.96	0.00	397.30	3,745.66	126.34
49-2244-50-00	F.F.A. Small Engine Equipment	4,161.13	0.00	0.00	4,161.13	620.00
49-2373-50-00	Fashion Club	4,485.01	177.00	125.00	4,537.01	1,500.00
49-2320-50-00	FCA Club	3.89	115.59	0.00	119.48	
49-2250-50-00	FFA B.I.G.	965.26	0.00	0.00	965.26	
49-2251-50-00	FFA West Fresno/Madera Section	2,635.26	3,425.50	0.00	6,060.76	
49-2350-50-00	Friday Nite Live	183.09	431.42	0.00	614.51	
3001	Fund Balance	0.00	0.00	0.00	0.00	
49-2312-60-00	Guitar	755.49	437.75	293.75	899.49	
49-2390-50-00	H.O.S.A.	2,504.19	1,466.00	505.00	3,465.19	
49-2343-50-0	Hero	1,451.74	298.00	20.00	1,729.74	

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
49-2369-50-00	History Club	1,002.32	60.00	0.00	1,062.32	
49-2382-50-00	Indo Krew Club	68.76	1,624.00	185.53	1,507.23	190.18
49-2206-50-00	Key Club	1,046.75	500.00	0.00	1,546.75	
49-2209-40-00	Link Crew	602.00	308.00	0.00	910.00	
49-2385-50-00	Opportunity Club	6,663.56	214.00	215.36	6,662.20	984.64
49-2316-70-00	Pep & Cheer Genl Fund Raiser	149.75	661.00	0.00	810.75	
49-2378-50-00	Rainbow Alliance	1,773.70	0.00	0.00	1,773.70	
49-2352-50-00	Science Club	1,309.58	817.60	0.00	2,127.18	
49-2303-50-00	Slam Poetry Club	216.00	53.75	0.00	269.75	
49-2358-50-00	Sober Grad	1,777.64	0.00	0.00	1,777.64	
49-2347-50-00	Spanish Club	1,069.90	1,696.90	0.00	2,766.80	500.00
49-2375-50-00	Stallion Club	971.93	0.00	0.00	971.93	
49-2344-30-00	Stallion P.E. (Girls/Boys)	25,793.74	392.00	0.00	26,185.74	
49-2327-30-00	Stallion Softball	57.01	0.00	0.00	57.01	
49-2336-50-00	Stallion Theatrical Company	18,732.07	601.00	2,653.71	16,679.36	6,736.79
49-2314-40-00	STDNT Government Parking Permits	2,518.60	24.00	0.00	2,542.60	
49-2313-40-00	Student Government General	7,312.80	3,797.01	3,741.00	7,368.81	3,499.32
49-2208-30-00	Table Tennis	544.36	386.00	194.18	736.18	105.82
49-2309-50-00	The Spur (Yearbook)	45.14	1,025.00	0.00	1,070.14	400.00
49-2330-50-00	Yearbook Club	2,016.34	1,898.06	498.95	3,415.45	397.19
Revenue		\$ 167,109.97	\$ 56,281.86	\$ 34,360.20	\$ 189,031.63	\$ 34,195.95
4001	Interest Income	13.70	4.86	0.00	18.56	
Expense		\$ 13.70	\$ 4.86	\$ 0.00	\$ 18.56	\$ 0.00
5001	Bank Charges	150.00	50.00	0.00	200.00	
		\$ 150.00	\$ 50.00	\$ 0.00	\$ 200.00	\$ 0.00

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
Assets						
57-1121-00-00	Cash, Checking	10,655.26	993.50	1,930.40	9,718.36	
1201	Undeposited Funds	30.00	963.50	993.50	0.00	
		\$ 10,685.26	\$ 1,957.00	\$ 2,923.90	\$ 9,718.36	\$ 0.00
Liabilities and Equity						
57-2350-50-00	Cal Safe	5,891.36	0.00	611.05	5,280.31	
3001	Fund Balance	0.00	0.00	0.00	0.00	
57-2340-50-00	Leadership	4,596.88	911.84	1,272.98	4,235.74	
57-2313-40-00	Student Government General	197.02	51.66	46.37	202.31	
		\$ 10,685.26	\$ 963.50	\$ 1,930.40	\$ 9,718.36	\$ 0.00
Revenue						
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Expense						
57-2314-40-00	Cash Over/Short Account	0.00	0.00	0.00	0.00	
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
Assets						
56-1121-00-00	CASH, CHECKING	14,939.55	10,963.28	7,128.16	18,774.67	
1201	Undeposited Funds	0.00	11,162.99	10,963.28	199.71	
		\$ 14,939.55	\$ 22,126.27	\$ 18,091.44	\$ 18,974.38	\$ 0.00
Liabilities and Equity						
56-5220-10-00	Anderson Scholarship	780.50	0.00	0.00	780.50	
56-2376-50-00	AVID	450.50	0.00	0.00	450.50	
56-2305-60-00	Band	725.43	92.88	0.00	818.31	
56-2320-30-00	Baseball	359.99	0.00	0.00	359.99	
56-2321-30-10	Basketball (Boys')	60.00	0.00	0.00	60.00	
56-2308-30-10	Block J	141.55	0.00	0.00	141.55	
56-2318-50-00	C.J.S.F.	154.68	0.00	0.00	154.68	
56-2316-70-00	Cheer	704.34	0.00	0.00	704.34	
56-2319-60-00	Choir	1,698.05	106.83	0.00	1,804.88	
56-2336-50-00	Drama Club	248.33	0.00	0.00	248.33	
56-2324-30-00	Football	0.00	83.28	0.00	83.28	
56-2358-50-00	Girls Involvement	109.29	0.00	0.00	109.29	
56-2304-50-00	Mission 2012	329.89	0.00	0.00	329.89	
56-2344-30-00	PE	3,577.19	10,880.00	7,128.16	7,329.03	
56-2327-30-00	Softball	507.09	0.00	0.00	507.09	
56-2313-40-00	Student Government General	4,555.06	0.00	0.00	4,555.06	
56-2329-30-00	Tennis	447.66	0.00	0.00	447.66	
56-2309-50.00	Yearbook - Class	90.00	0.00	0.00	90.00	
		\$ 14,939.55	\$ 11,162.99	\$ 7,128.16	\$ 18,974.38	\$ 0.00
Revenue						
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Expense						
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
Assets						
39-1121-00-00	CASH, CHECKING	22,927.85	2,136.21	3,714.09	21,349.97	
1201	Undeposited Funds	126.00	1,902.00	2,028.00	0.00	
		\$ 23,053.85	\$ 4,038.21	\$ 5,742.09	\$ 21,349.97	\$ 0.00
Liabilities and Equity						
39-2310-30-00	Athletics	581.22	1,376.00	0.00	1,957.22	
39-2376-50-00	AVID	640.42	460.43	0.00	1,100.85	
39-2318-50-00	CJSF	1,414.12	460.43	1,874.55	0.00	
3001	Fund Balance	0.00	0.00	0.00	0.00	
39-2346-50-00	Intl Club	135.32	7.01	142.33	0.00	
39-2385-50-00	Peer Helpers	267.33	0.00	0.00	267.33	
39-2313-40-00	Student Council	17,408.04	634.21	2,624.08	15,418.17	
39-2330-50-00+	Yearbook Club	2,613.40	0.00	0.00	2,613.40	
		\$ 23,059.85	\$ 2,938.08	\$ 4,640.96	\$ 21,356.97	\$ 0.00
Revenue						
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Expense						
5001	Bank Charges	6.00	1.00	0.00	7.00	
39-2314-40-00	Cash Over/Short Account	0.00	0.00	0.00	0.00	
		\$ 6.00	\$ 1.00	\$ 0.00	\$ 7.00	\$ 0.00

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance	Encumbered Balance
Assets						
60-1121-00-00	Checking	20,483.55	0.00	2,010.25	18,473.30	
1201	Undeposited Funds	84.00	0.00	84.00	0.00	
		\$ 20,567.55	\$ 0.00	\$ 2,094.25	\$ 18,473.30	\$ 0.00
Liabilities and Equity						
2001	Accounts Payable	1,289.50	0.00	1,289.50	0.00	
60-2313-40-00	ASB	1,580.31	1,289.50	134.00	2,735.81	
60-2305-60-00	Band	120.00	0.00	0.00	120.00	
60-2330-50-00	Block D	12,039.65	0.00	1,316.46	10,723.19	
60-2318-50-00	CJSF	68.00	0.00	0.00	68.00	
3001	Fund Balance	1,320.00	0.00	0.00	1,320.00	
60-2355-50-00	Gamers	177.26	0.00	0.00	177.26	
60-2385-50-00	Peer Helpers	1,453.77	0.00	0.00	1,453.77	
60-2302-50-00	Principal's Incentive Account	323.82	0.00	0.00	323.82	
60-2367-50-00	Science Club	218.01	0.00	0.00	218.01	
60-2309-50-00	Yearbook	1,977.23	0.00	643.79	1,333.44	
		\$ 20,567.55	\$ 1,289.50	\$ 3,383.75	\$ 18,473.30	\$ 0.00
Revenue						
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Expense						
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

HUMAN RESOURCES STAFFING LIST

BOARD AGENDA – DECEMBER 9, 2014

CERTIFICATED LEAVES OF ABSENCE

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Kathie Kuhn	Teacher	Millview	2014/2015	.4 Personal Leave

CERTIFICATED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Thomas Carr	Teacher	Furman	12/20/2014	Retirement (7 years)

CERTIFICATED NEW POSITION

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1.				

CERTIFICATED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Esther Gong(.4)	Teacher	Millview	2014/2015	Replacement
2. Elsa Valencia	Teacher	Parkwood	2014/2015	Replacement

CLASSIFIED LEAVES OF ABSENCE

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1.				

CLASSIFIED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Anastasia Cardoza	Health Clerk	Chavez	12/20/2014	Resignation
2. Employee #10223			11/21/2014	Released
3. Employee #10808			11/22/2014	Released

CLASSIFIED NEW POSITION

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. Para –Special Needs		MHS	2014/2015	6.0	New Position

CLASSIFIED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. Kristian Perez	Custodian	M & O	2014/2015	8.0	New Position
2. Jorge Armenta	Grounds Person I	M & O	2014/2015	8.0	Replacement
3. Monica Gonzalez	Admin. Asst. – School Site	Rippperdan CDS	2014/2015	8.0	New Position
4. Adrian Ocegüera	Software Developer	District	2014/2015	8.0	New Position
5. Oralia Meza	Para – Special Needs	MHS	11/20/2014	6.0	New Position
6. Beau Matthews	Maintenance Journeymen	M & O	2014/2015	8.0	New Position
7. Luis Lopez	Ground Person I	M & O	2014/2015	8.0	Replacement
8. Mario Alvarez	Para – Special Needs	Special Services	2014/2015	6.0	New Position

CLASSIFIED – OTHER

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. Para – Physically Impaired		MHS	11/19/2014	6.0	Position Eliminated

COACHES – see attached list

Coaches List
December 9, 2014

Chavira	Albert	MLK	Winter	Basketball-Boys
Alexander	Charles	MHS	Winter	Basketball-Girls
Alvarez	German	MHS	Fall	Soccer-Girls
Andrews	Markus	Desmond	Winter	Basketball-Girls
Ash	Tyler (Michael)	MHS	Winter	Basketball-Boys
Atherton	Monique	MHS	Winter	Soccer-Girls
Davis	Marshall	MHS	Winter	Basketball-Boys
Gallegos	Jenny (Ygena)	MHS	Winter	Basketball-Girls
Gladders	Kari	Adams	Winter	Cross Country
Gonzalez	Ishmael	MHS	Winter	Basketball-Boys
Gonzalez	Miguel	Nishimoto	Winter	Cross Country
Jenkins	Robert	MHS	Winter	Basketball-Boys
Martinez	Miguel	MHS	Winter	Wrestling
Mercado	Edgar	MHS	Winter	Wrestling
Navarro	Jimmy	MHS	Winter	Wrestling
Philp	Eric	MHS	Winter	Wrestling
Riche	Christina	Adams	Winter	Cross Country
Sally	Will	MHS	Winter	Wrestling
Shaubach- Davidson	Shelby	MHS	Winter	Soccer-Girls
Singh	Sabi	MHS	Winter	Wrestling
Valero	Joe	MHS	Winter	Basketball-Girls



AGENDA ITEM
MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request Approval of revised Job Descriptions for the Director of Child Nutrition, Director of Facilities Planning and Construction Management, Director of Maintenance and Operations, Director of Information and Technology Support, Director of Purchasing, Director of Transportation

Responsible Staff: **Edward González, Superintendent**
Kent Albertson, Chief Human Resources Officer

Agenda Placement: Consent

Background/rationale:

- Request approval of one (1) modification for the following Classified Management job descriptions:
 - Director of Child Nutrition
 - Director of Facilities Planning and Construction Management
 - Director of Maintenance and Operations
 - Director of Information and Technology Support
 - Director of Purchasing
 - Director of Transportation
- The modification will state, "This job reports to the Assistant Superintendent of Administrative and Support Services."

Financial impact: None

Superintendent's recommendation:

- The Superintendent recommends approval of this item.

Supporting documents attached:

- Job Descriptions

Madera Unified School District Classified Job Description

Director - Child Nutrition

Purpose Statement

The job of Director-Child Nutrition was established for the purpose/s of providing support to the educational process with specific responsibilities for planning, directing and supervising the nutrition programs and services; providing information and serving as a resource to others; achieving defined objectives by planning, evaluating, developing, implementing and maintaining services in compliance with established guidelines; and serving as a member of the leadership team.

This job reports to Assistant Superintendent of Administrative and Support Services.

Essential Functions

- Collaborates with internal and external personnel (e.g. other administrators, auditors, public agencies, community members, etc.) for the purpose of implementing and/or maintaining services and programs.
- Communicates with a wide variety of personnel (e.g. administrators, district staff, government agencies, vendors, etc.) for the purpose of providing and gathering information related to efficient department operations.
- Directs operations of the Child Nutrition program , the maintenance of services and the implementation of new programs and/or processes for the purpose of providing services within established timeframes and in compliance with related requirements.
- Facilitates meetings and workshops for the purpose of identifying issues, developing recommendations, supporting other staff, and serving as a District representative.
- Monitors budget allocations, expenditures, fund balances and related financial activities for the purpose of ensuring that allocations are accurate, revenues are recorded, expenses are within budget limits and/or fiscal practices are followed.
- Participates in meetings, workshops and seminars for the purpose of conveying and/or gathering information required to perform functions.

MADERA UNIFIED SCHOOL DISTRICT
Job Description – Director – Child Nutrition
-continued-

- Performs personnel functions (e.g. interviewing, evaluating, supervising, etc.) for the purpose of maintaining adequate staffing, enhancing productivity of personnel and achieving objectives within budget.
- Performs site audits for the purpose of ensuring healthful and sanitary conditions and compliance with State and Federal guidelines, regulations, policies and procedures.
- Researches a variety of topics (e.g. new products, safety and health requirements, laws, regulations, etc.) for the purpose of recommending purchases, contracts and maintaining district wide services.
- Reviews bids, make recommendations and authorizes purchases for the purpose of ensuring that the best price is obtained to meet child nutrition needs and comply with all state and federal guidelines.

Other Functions

- Performs other related duties as assigned for the purpose of ensuring the efficient and effective functioning of the work unit.

Job Requirements:

Skills, Knowledge and Abilities

SKILLS are required to perform multiple, technical tasks with a potential need to upgrade skills in order to meet changing job conditions. Specific skill-based competencies required to satisfactorily perform the functions of the job include: operating standard office equipment including using a variety of software applications; planning and managing projects; and preparing and maintaining accurate records.

KNOWLEDGE is required to perform basic math, including calculations using fractions, percents, and/or ratios; review and interpret highly technical information, write technical materials, and/or speak persuasively to implement desired actions; and analyze situations to define issues and draw conclusions. Specific knowledge-based competencies required to satisfactorily perform the functions of the job include: pertinent laws, codes, policies, and/or regulations; personnel processes; standard business practices; program planning and development; concepts of grammar and punctuation; and concepts of quantity cooking and nutritional analysis.

ABILITY is required to schedule a number of activities, meetings, and/or events; gather, collate, and/or classify data; and use job-related equipment. Flexibility is required to independently work with others in a wide variety of circumstances; work with data utilizing defined and similar processes; and operate equipment using standardized methods. Ability is also required to

MADERA UNIFIED SCHOOL DISTRICT
Job Description – Director – Child Nutrition
-continued-

work with a diversity of individuals and/or groups; work with similar types of data; and utilize a variety of job-related equipment. Independent problem solving is required to analyze issues and create action plans. Problem solving with data requires independent interpretation of guidelines; and problem solving with equipment is limited to moderate. Specific ability-based competencies required to satisfactorily perform the functions of the job include: adapting to changing work priorities; communicating with diverse groups and individuals; meeting deadlines and schedules; setting priorities; working as part of a team; and working with detailed information/data.

Responsibility

Responsibilities include: working independently under broad organizational guidelines to achieve unit objectives; managing a department; and directing the use of budgeted funds within a work unit. Utilization of resources from other work units is often required to perform the job's functions. There is a continual opportunity to impact the organization's services.

Working Environment

The usual and customary methods of performing the job's functions require the following physical demands: occasional lifting, carrying, pushing, and/or pulling; some stooping, kneeling, crouching, and/or crawling; and significant fine finger dexterity. Generally the job requires 40% sitting, 30% walking, and 30% standing. The job is performed under minimal temperature variations.

Minimum Qualifications

Experience: Five years of increasingly responsible experience in the management and supervision of food services in an institutional setting.

Education: Bachelors degree from a nationally accredited college or university in food services management or related field.

Required Testing

Pre-employment Proficiency Test

Certificates

Valid CDL

Continuing Educ./Training

None Specified

Clearances

Criminal Justice

Fingerprint/Background Clearance

TB Clearance

FLSA Status

Exempt

Approval Date

Salary Range

Classified Management Salary Schedule – Range 26

Madera Unified School District Classified Job Description

Director - Facilities Planning/Construction Management

Purpose Statement

The job of Director-Facilities Planning/Construction Management was established for the purpose/s of supporting the educational process with specific responsibility for managing site selection and acquisition; planning and design of school facilities projects; overseeing architect selection and predesign processes for construction projects; coordinating attendance area boundary studies; and managing the use of facilities; acquiring the necessary revenues to support district facility modifications; complying with local, state, and federal facility requirements; acquiring and/or providing accurate information; ensuring proper allocation of expenditures and revenues; acquiring the necessary revenues to support district facility modifications; complying with local, state, and federal facility requirements; and ensuring proper allocation of expenditures and revenues.

This job reports to the Assistant Superintendent of Administrative and Support Services.

Essential Functions

- Analyzes data (e.g. school boundaries, enrollment projections, educational specifications, etc.) for the purpose of providing recommendations and approval of school sites, planning and design of school facilities.
- Communicates with administrators, personnel and outside organizations for the purpose of coordinating activities, resolving issues and conflicts and exchanging information.
- Coordinates activities (e.g. systemic renovations, inspections, contractor and architect meetings, permitting activities, bidding calendars, mandated reports, etc.) for the purpose of ensuring that all phases of construction project are completed within budget and specifications and with minimal interruption to site personnel.
- Develops educational specifications, policies and procedures, project scopes, and specifications for the purpose of providing data relevant to the approval, acquisition, planning and design of school facilities.
- Forecasts enrollment and facility requirements for the purpose of providing information and budgets for the capital Improvements and related activities.
- Maintains manual and electronic documents, files and records (e.g. specifications, contracts, archival information, etc.) for the purpose of providing up-to-date reference materials.

MADERA UNIFIED SCHOOL DISTRICT

Job Description – Director – Facilities Planning/Construction Management -continued-

- Manages a wide variety of programs (e.g. redistricting, coordination with outside vendors, obtaining permits, etc.) for the purpose of ensuring district compliance with established guidelines.
- Participates in meetings, workshops and seminars as assigned (e.g. staff, community groups, parent groups, city, etc.) for the purpose of conveying and/or gathering information required to perform functions.
- Prepares written materials (e.g. operational budgets, bid specifications, contracts, correspondence, memos, etc.) for the purpose of documenting activities, providing written reference and/or conveying information related to construction project/s.
- Presents to a variety of groups (e.g. Board, subcommittees, funding agencies, community groups, etc.) for the purpose of providing information, making recommendations and/or ensuring compliance with established guidelines.
- Researches a variety of information (e.g. new maintenance equipment, advising on hiring of contractors, etc.) for the purpose of developing new programs/services, ensuring compliance with relevant requirements, securing general information for planning, taking appropriate actions, and/or responding to requests.
- Responds to inquiries (e.g. administrative staff, local inspectors, contractors, architects, the public, etc.) for the purpose of providing required information and/or referring to appropriate source.
- Reviews county and municipal development plans for the purpose of performing tests and/or identifying school sites for developers in accordance with regulatory requirements.
- Serves as a liaison between the department and architects/contractors for the purpose of facilitating communication.

Other Functions

- Performs other related duties as assigned for the purpose of ensuring the efficient and effective functioning of the work unit.

Job Requirements:

Skills, Knowledge and Abilities

SKILLS are required to perform multiple, technical tasks with a need to occasionally upgrade skills in order to meet changing job conditions. Specific skill-based competencies required to satisfactorily perform the functions of the job include: applying pertinent codes, policies, regulations and/or laws; communicating with diverse groups; preparing and maintaining accurate records; and planning and managing projects.

KNOWLEDGE is required to perform advanced math; read technical information, compose a variety of documents, and/or facilitate group discussions; and analyze

MADERA UNIFIED SCHOOL DISTRICT

Job Description – Director – Facilities Planning/Construction Management -continued-

situations to define issues and draw conclusions. Specific knowledge-based competencies required to satisfactorily perform the functions of the job include: pertinent codes, policies, regulations and/or laws; local government administration and budgeting; Geographic Information Systems applications; and pertinent computer software applications.

ABILITY is required to schedule a significant number of activities, meetings, and/or events; routinely gather, collate, and/or classify data; and use job-related equipment. Flexibility is required to independently work with others in a wide variety of circumstances; work with data utilizing defined but different processes; and operate equipment using standardized methods. Ability is also required to work with a significant diversity of individuals and/or groups; work with data of varied types and/or purposes; and utilize a variety of job-related equipment. Independent problem solving is required to analyze issues and create action plans. Problem solving with data requires analysis based on organizational objectives; and problem solving with equipment is moderate. Specific ability-based competencies required to satisfactorily perform the functions of the job include: adapting to changing work environment and/or priorities; adhering to safety practices; being attentive to details; meeting deadlines and schedules; working with frequent interruptions; and working under time constraints.

Responsibility

Responsibilities include: working independently under broad organizational guidelines to achieve unit objectives; managing multiple departments; and supervising the use of funds for multiple departments. Utilization of significant resources from other work units is routinely required to perform the job's functions. There is a continual opportunity to impact the organization's services.

Working Environment

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; some stooping, kneeling, crouching, and/or crawling; and significant fine finger dexterity. Generally the job requires 50% sitting, 25% walking, and 25% standing. This job is performed in a generally clean and healthy environment.

Minimum Qualifications

Experience: Five years of increasingly responsible supervisory experience in construction management and/ or facilities planning preferably with K-12th school systems experience.

Education: Bachelors of Arts or Bachelors of Science from a nationally accredited college or university, with an emphasis in business, public administration, construction management or related field.

Required Testing

Pre-employment Proficiency Test

Certificates

Valid CDL

MADERA UNIFIED SCHOOL DISTRICT
Job Description – Director – Facilities
Planning/Construction Management
-continued-

Continuing Educ./Training

None Specified

Clearances

Criminal Justice

Fingerprint/Background Clearance

TB Clearance

FLSA Status

Exempt

Approval Date

Salary Range

Classified Management Salary Schedule – Range 34

Madera Unified School District Classified Job Description

Director - Maintenance and Operations

Purpose Statement

The job of Director - Maintenance and Operations was established for the purpose/s of supporting the educational process with specific responsibility for directing maintenance, custodial and grounds services; providing information and serving as a resource to others; achieving defined objectives by planning, evaluating, developing, implementing and maintaining services in compliance with established guidelines; and serving as a member of the leadership team.

This job reports to Assistant Superintendent of Administrative and Support Services.

Essential Functions

- Acts as the District representative to architects, engineers, contractors and governmental agencies for all construction related activities for the purpose of ensuring that jobs are completed efficiently, specifications are within regulatory requirements, and approving inspection reports and payment requests.
- Collaborates with internal and external personnel (e.g. other administrators, auditors, public agencies, community members, etc.) for the purpose of implementing and/or maintaining services and programs.
- Develops long and short term plans and activities including recommendations for the allocation and prioritization of resources for the purpose of documenting activities, providing written reference, and/or conveying information.
- Directs department operations, the maintenance of services and the implementation of new programs and/or processes for the purpose of providing services within established timeframes and in compliance with related requirements.
- Monitor and review all existing and proposed laws for the purpose of ensuring district compliance with established guidelines.
- Monitors budget allocations, expenditures, fund balances and related financial activities for the purpose of ensuring that allocations are accurate, revenues are recorded, expenses are within budget limits and/or fiscal practices are followed.
- Participates in meetings, workshops and seminars for the purpose of conveying and/or gathering information required to perform functions.
- Performs personnel functions (e.g. interviewing, evaluating, supervising, etc.) for the purpose of maintaining adequate staffing, enhancing productivity of personnel and achieving objectives within budget.

MADERA UNIFIED SCHOOL DISTRICT

Job Description – Director – Maintenance and Operations

-continued-

- Prepares reports for the Superintendent and Board of Trustees for the purpose of providing advice and evaluation in the areas of responsibility.
- Recommends new hires, promotions, termination and transfers for the purpose of maintaining staffing needs and productivity of the work force.

Other Functions

- Performs other related duties as assigned for the purpose of ensuring the efficient and effective functioning of the work unit.

Job Requirements:

Skills, Knowledge and Abilities

SKILLS are required to perform multiple, technical tasks with a potential need to upgrade skills in order to meet changing job conditions. Specific skill-based competencies required to satisfactorily perform the functions of the job include: operating standard office equipment including utilizing pertinent software applications; planning and managing projects and programs; overseeing program financial activities; developing effective working relationships; preparing and maintaining accurate records; and administering personnel policies and procedures.

KNOWLEDGE is required to perform algebra and/or geometry; review and interpret highly technical information, write technical materials, and/or speak persuasively to implement desired actions; and analyze situations to define issues and draw conclusions. Specific knowledge-based competencies required to satisfactorily perform the functions of the job include: pertinent laws, codes, policies, and/or regulations; organization and direction of facilities management and planning activities; principles and practices of management; personnel processes; and standard business practices.

ABILITY is required to schedule a number of activities, meetings, and/or events; gather, collate, and/or classify data; and consider a number of factors when using equipment. Flexibility is required to independently work with others in a wide variety of circumstances; work with data utilizing defined and similar processes; and operate equipment using a variety of standardized methods. Ability is also required to work with a significant diversity of individuals and/or groups; work with a variety of data; and utilize a variety of job-related equipment. Independent problem solving is required to analyze issues and create action plans. Problem solving with data requires independent interpretation of guidelines; and problem solving with equipment is moderate. Specific ability-based competencies required to satisfactorily perform the functions of the job include: establishing and maintaining effective working relationships; meeting deadlines and schedules; setting priorities; working with multiple projects, frequent interruptions, and changing work priorities; working with detailed information/data and maintaining accurate records; maintaining confidentiality; and facilitating communication between persons with frequently divergent positions.

MADERA UNIFIED SCHOOL DISTRICT
Job Description – Director – Maintenance and Operations
-continued-

Responsibility

Responsibilities include: working under limited supervision using standardized practices and/or methods; managing a department; and supervising the use of funds. Utilization of some resources from other work units is often required to perform the job's functions. There is a continual opportunity to impact the organization's services.

Working Environment

The usual and customary methods of performing the job's functions require the following physical demands: occasional lifting, carrying, pushing, and/or pulling; some climbing and balancing; some stooping, kneeling, crouching, and/or crawling; and significant fine finger dexterity. Generally the job requires 40% sitting, 30% walking, and 30% standing. The job is performed under minimal temperature variations and in a generally hazard free environment.

Minimum Qualifications

Experience: Five years of increasingly responsible experience in the maintenance and construction of buildings, grounds, and facilities including supervisory responsibility.

Education: Bachelors degree or higher from a nationally accredited college or university, in the field of industrial technology, or related field.

Required Testing

Pre-employment Proficiency Test

Certificates

TI Certification; AHERA Certification
Water Distributor's Certificate
Valid CDL

Continuing Educ./Training

Maintain Certifications

Clearances

Criminal Justice
Fingerprint/Background Clearance
TB Clearance

FLSA Status

Exempt

Approval Date

Salary Range

Classified Management Salary Schedule – Range 30

Madera Unified School District Classified Job Description

Director- Information and Technology Support

Purpose Statement

The job of Director-Information and Technology Support was established for the purpose/s of supporting the educational process with specific responsibility for directing technology use and services, providing information and serving as a resource to others; achieving defined objectives by planning, evaluating, developing, implementing and maintaining services in compliance with established guidelines; and serving as a member of the leadership team.

This job reports to Assistant Superintendent of Administrative and Support Services.

Essential Functions

- Collaborates with internal and external personnel (e.g. other administrators, auditors, public agencies, community members, etc.) for the purpose of implementing and/or maintaining services and programs.
- Conducts cost and technical studies for new hardware and/or software requirements for the purpose of supporting decision-making for District technology investment.
- Develops, administers and interprets policy guidelines, district goals, system standards and operating procedures for the purpose of ensuring compliance with adopted policies and procedures.
- Directs the design and implementation of information systems and procedures for the purpose of improving the efficiency of the operation.
- Manages the integration of total networking of district and school user (e.g. staff, printers, terminals, computer equipment, software, etc.) for the purpose of ensuring the efficient growth and development of productivity for users of the District's system.
- Participates in a variety of meetings (e.g. workshops, inter and intra district committees, community and public agencies, seminars, conferences, etc.) for the purpose of conveying and gathering information regarding a wide variety of subjects required to carry out their administrative responsibilities.
- Performs personnel administrative functions (e.g. hiring, counseling, training, supervising, evaluating, providing professional development opportunities, etc.) for the purpose of maintaining necessary staffing, enhancing productivity of staff, and ensuring necessary department/program outcomes are achieved.

MADERA UNIFIED SCHOOL DISTRICT

Job Description – Director – Information and Technology Support

-continued-

- Plans, organizes, directs, coordinates and controls activities of the Data Processing Department in coordination with District needs for the purpose of providing services within established timeframes and in compliance with related requirements.
- Prepares and maintains necessary state and federal reporting requirements for the purpose of documenting activities, requests and issues, providing audit references, and/or meeting compliance requirements.
- Presents information on a variety of topics related to administrative responsibilities (e.g. financial information, overviews of programs/services, policies and procedures, etc.) for the purpose of providing general information, training others, and implementing actions.
- Researches topics related to current and emerging technology (e.g. relevant policies, current practices, staffing requirements, financial resources, etc.) for the purpose of developing new programs/services, ensuring program compliance with established requirements, securing general information and/or responding to requests.

Other Functions

- Performs other related duties as assigned for the purpose of ensuring the efficient and effective functioning of the work unit.

Job Requirements:

Skills, Knowledge and Abilities

SKILLS are required to perform multiple, highly complex, technical tasks with a need to periodically upgrade skills in order to meet changing job conditions. Specific skill-based competencies required to satisfactorily perform the functions of the job include: operating standard office equipment including utilizing pertinent software applications; planning and managing projects and programs; overseeing program financial activities; developing effective working relationships; preparing and maintaining accurate records; and administering personnel policies and procedures.

KNOWLEDGE is required to perform advanced math; review and interpret highly technical information, write technical materials, and/or speak persuasively to implement desired actions; and analyze situations to define issues and draw conclusions. Specific knowledge-based competencies required to satisfactorily perform the functions of the job include: pertinent laws, codes, policies, and/or regulations; personnel processes; standard business practices; planning, assigning, supervising reviewing systems analysis, design and programming; current generation and emerging programming languages; networking technologies and operating systems.

ABILITY is required to schedule a number of activities, meetings, and/or events; often gather, collate, and/or classify data; and consider a variety of factors when using equipment. Flexibility is required to independently work with others in a wide variety of circumstances; analyze data utilizing defined but different processes; and

MADERA UNIFIED SCHOOL DISTRICT

Job Description – Director – Information and Technology Support

-continued-

operate equipment using a variety of processes. Ability is also required to work with a significant diversity of individuals and/or groups; work with data of varied types and/or purposes; and utilize a variety of types of job-related equipment. Problem solving is required to analyze issues and create action plans. Problem solving with data frequently requires independent interpretation of guidelines; and problem solving with equipment is moderate to significant. Specific ability-based competencies required to satisfactorily perform the functions of the job include: establishing and maintaining effective working relationships; meeting deadlines and schedules; setting priorities; working with multiple projects, frequent interruptions, and changing work priorities; working with detailed information/data and maintaining accurate records; maintaining confidentiality; and facilitating communication between persons with frequently divergent positions.

Responsibility

Responsibilities include: working independently under broad organizational guidelines to achieve unit objectives; managing a department; and directing the use of budgeted funds within a work unit. Utilization of significant resources from other work units is routinely required to perform the job's functions. There is a continual opportunity to impact the organization's services.

Working Environment

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity. Generally the job requires 70% sitting, 10% walking, and 20% standing. This job is performed in a generally clean and healthy environment.

Minimum Qualifications

Experience: Five years of increasingly responsible experience overseeing a multifaceted Information Systems; overseeing installations and maintenance of computer hardware and software; preferably in a school setting.

Education: Bachelors degree from a nationally accredited college or university, in Computer Science, and/ or Informations Systems or closely related field which includes Information Systems related course study.

Required Testing

Pre-employment Proficiency Test

Continuing Educ./Training

None Specified

FLSA Status

Exempt

Certificates

Valid CDL

Clearances

Criminal Justice

Fingerprint/Background Clearance

TB Clearance

Approval Date

Salary Range

Classified Management Salary Schedule – Range 29

Madera Unified School District Classified Job Description

Director - Purchasing

Purpose Statement

The job of Director -Purchasing was established for the purpose/s of supporting the educational process with specific responsibilities for directing purchasing and warehousing programs and services; providing information and serving as a resource to others; achieving defined objectives by planning, evaluating, developing, implementing and maintaining services in compliance with established guidelines; and serving as a member of the leadership team.

This job reports to Assistant Superintendent of Administrative and Support Services.

Essential Functions

- Assists external auditors in providing requested information (e.g. purchasing procedures, contracts, purchase orders, requisitions, etc.) for the purpose of providing information and general support.
- Authorizes purchase orders, contracts, bids for the purpose of ensuring vendor compliance with regulatory requirements and established guidelines.
- Collaborates with internal and external personnel (e.g. other administrators, auditors, public agencies, community members, etc.) for the purpose of implementing and/or maintaining services and programs.
- Communicates with a variety of entities (e.g. vendors, administrators, government agencies, etc.) for the purpose of verifying information and/or responding to inquiries.
- Compiles data from a wide variety of sources (e.g. request for proposals, bids, invoices, purchase orders, etc.) for the purpose of analyzing issues, ensuring compliance with a variety of policies and procedures, and/or monitoring program components.
- Coordinates activities and functions (e.g. pre-bid conferences, vendor presentations, informational meetings with varied staff, etc.) for the purpose of ensuring best practices in procurement.
- Directs department operations, the maintenance of services and the implementation of new programs and/or processes (e.g. establishing assignments, overseeing purchasing functions, etc.) for the purpose of

MADERA UNIFIED SCHOOL DISTRICT
Job Description – Director – Purchasing
-continued-

providing services within established timeframes and in compliance with related requirements.

- Evaluates requisitions, change orders and bids used in the acquisition of supplies, equipment and/or services for the purpose of ensuring compliance with bid and/or order documentation ensuring proper use of district funds.
- Facilitates meetings, workshops and seminars for the purpose of identifying issues, developing recommendations, supporting other staff, and serving as a District representative.
- Maintains a variety of manual and electronic files (e.g. vendor, contract, construction, purchase orders, etc.) for the purpose of providing required documentation and historical information.
- Manages a wide variety of program components (e.g. warehouse, inventory, delivery, etc.) for the purpose of ensuring district compliance with established guidelines.
- Monitors budget allocations, expenditures, fund balances and related financial activities for the purpose of ensuring that allocations are accurate, revenues are recorded, expenses are within budget limits and/or fiscal practices are followed.
- Monitors purchase orders, contracts, bids and budgetary expenditures for the purpose of ensuring accurate allocation of funds and complying with regulatory requirements and established guidelines.
- Oversees bidding process (e.g. prepare specifications, evaluate bids, recommend vendors, etc.) for the purpose of securing items and/or services within budget and in compliance with regulatory requirements.
- Performs personnel functions (e.g. interviewing, evaluating, supervising, etc.) for the purpose of maintaining adequate staffing, enhancing productivity of personnel and achieving objectives within budget.
- Prepares a variety of written materials (e.g. purchase orders, requisitions, change notice, bids, board reports, etc.) for the purpose of documenting activities, providing written reference, and/or conveying information.
- Researches new products, laws, and regulations for the purpose of recommending purchases, contracts and maintaining district wide services.

Other Functions

- Performs other related duties as assigned for the purpose of ensuring the efficient and effective functioning of the work unit.

MADERA UNIFIED SCHOOL DISTRICT
Job Description – Director – Purchasing
-continued-

Job Requirements:

Skills, Knowledge and Abilities

SKILLS are required to perform multiple, technical tasks with a potential need to upgrade skills in order to meet changing job conditions. Specific skill-based competencies required to satisfactorily perform the functions of the job include: applying federal, state and District policies and regulations; operating standard office equipment; preparing and maintaining accurate records; and utilizing pertinent software applications.

KNOWLEDGE is required to perform algebra and/or geometry; read technical information, compose a variety of documents, and/or facilitate group discussions; and analyze situations to define issues and draw conclusions. Specific knowledge-based competencies required to satisfactorily perform the functions of the job include: accounting/bookkeeping principles; products and materials used in a school setting; pertinent codes, policies, regulations and/or laws; warehouse techniques and strategies; value analysis; and quantity buying techniques.

ABILITY is required to schedule activities, meetings, and/or events; often gather, collate, and/or classify data; and consider a number of factors when using equipment. Flexibility is required to independently work with others in a wide variety of circumstances; work with data utilizing defined and similar processes; and operate equipment using standardized methods. Ability is also required to work with a significant diversity of individuals and/or groups; work with data of widely varied types and/or purposes; and utilize a variety of job-related equipment. Independent problem solving is required to analyze issues and create action plans. Problem solving with data frequently requires independent interpretation of guidelines; and problem solving with equipment is moderate to significant. Specific ability-based competencies required to satisfactorily perform the functions of the job include: communicating with diverse groups; adhering to State and Federal purchasing guidelines; maintaining confidentiality; and working with detailed information/data.

Responsibility

Responsibilities include: working under limited supervision using standardized practices and/or methods; directing other persons within a small work unit; and supervising the use of funds. Utilization of resources from other work units is often required to perform the job's functions. There is a continual opportunity to impact the organization's services.

MADERA UNIFIED SCHOOL DISTRICT
Job Description – Director – Purchasing
-continued-

Working Environment

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity. Generally the job requires 70% sitting, 15% walking, and 15% standing. This job is performed in a generally clean and healthy environment.

Minimum Qualifications

Experience: Five years of increasingly responsible experience in management; including management level responsibility for purchasing, or comparable experience such as assistant division manager in a large organization.

Education: Bachelors degree or higher from a nationally accredited college or university in business administration or related field of study.

Required Testing

Pre-employment Proficiency Test

Continuing Educ./Training

None Specified

Certificates

Valid CDL

Clearances

Criminal Justice

Fingerprint/Background Clearance

TB Clearance

FLSA Status

Exempt

Approval Date

Salary Range

Classified Management Salary Schedule – Range 27

Madera Unified School District Classified Job Description

Director –Transportation

Purpose Statement

The job of Director-Transportation was established for the purpose/s of supporting the educational process with specific responsibility for directing transportation programs and services; providing information and serving as a resource to others; achieving defined objectives by planning, evaluating, developing, implementing and maintaining services in compliance with established guidelines; and serving as a member of the leadership team.

This job reports to Assistant Superintendent of Administrative and Support Services.

Essential Functions

- Assesses incidents, complaints and/or accidents for the purpose of reaching and/or recommending a resolution.
- Collaborates with internal and external personnel (e.g. other administrators, auditors, public agencies, community members, etc.) for the purpose of implementing and/or maintaining services and programs.
- Compiles data from a wide variety of sources (e.g. investigating complaints, transportation budget/expenditures, payroll, etc.) for the purpose of analyzing issues, ensuring compliance with organization policies and procedures, and/or monitoring program components.
- Conducts accident investigations (e.g. reviews events, prepares and submits accident reports, etc.) for the purpose of complying with legal requirements and insurance carrier procedures.
- Coordinates student transportation activities with school officials, department heads and other interested groups or individuals for the purpose of ensuring that district transportation needs are met.
- Directs department operations, the maintenance of services and the implementation of new programs and/or processes for the purpose of providing services within established timeframes and in compliance with related requirements.
- Monitors budget allocations, expenditures, fund balances and related financial activities for the purpose of ensuring that allocations are accurate, revenues are recorded, expenses are within budget limits and/or fiscal practices are followed.
- Participates in meetings, workshops and seminars for the purpose of conveying and/or gathering information required to perform functions.

MADERA UNIFIED SCHOOL DISTRICT
Job Description – Director – Transportation
-continued-

- Performs personnel administrative functions (e.g. recruiting, interviewing, recommending, training, supervising, evaluating, etc.) for the purpose of maintaining necessary staffing, enhancing productivity of staff, and ensuring necessary department/program outcomes are achieved.
- Prepares a wide variety of materials (e.g. maps, transportation budget input, route report, state reporting, etc.) for the purpose of documenting activities and issues, meeting compliance requirements, providing audit references, and/or providing supporting materials for requested actions.
- Researches a variety of topics (e.g. new bus routes, bus schedules, new equipment/materials, bus policies, etc.) for the purpose of developing new programs/services, ensuring program compliance with established requirements, securing general information and/or responding to requests.
- Responds to a variety of inquiries for the purpose of identifying the relevant issues and recommending or implementing a plan of action that will efficiently resolve the issue.
- Supervises the development of a comprehensive vehicle maintenance program and systems for school buses and other vehicles for the purpose of ensuring the safety and repair of district vehicles.

Other Functions

- Performs other related duties as assigned for the purpose of ensuring the efficient and effective functioning of the work unit.

Job Requirements:

Skills, Knowledge and Abilities

SKILLS are required to perform multiple, technical tasks with a need to occasionally upgrade skills in order to meet changing job conditions. Specific skill-based competencies required to satisfactorily perform the functions of the job include: operating standard office equipment including utilizing pertinent software applications; planning and managing projects; budgeting and financial management; and developing effective working relationships.

KNOWLEDGE is required to perform basic math, including calculations using fractions, percents, and/or ratios; read technical information, compose a variety of documents, and/or facilitate group discussions; and analyze situations to define issues and draw conclusions. Specific knowledge-based competencies required to satisfactorily perform the functions of the job include: state and federal guidelines related to school transportation; personnel processes; pertinent codes, policies, regulations and/or laws; education code; and budget management and accounting.

ABILITY is required to schedule a significant number of activities, meetings, and/or events; often gather, collate, and/or classify data; and consider a number of factors when using equipment. Flexibility is required to independently work with others in a wide variety of circumstances; analyze data utilizing defined but different processes; and operate equipment using a variety of standardized methods. Ability is also

MADERA UNIFIED SCHOOL DISTRICT
Job Description – Director – Transportation
-continued-

required to work with a significant diversity of individuals and/or groups; work with data of varied types and/or purposes; and utilize a variety of types of job-related equipment. Independent problem solving is required to analyze issues and create action plans. Problem solving with data frequently requires independent interpretation of guidelines; and problem solving with equipment is moderate. Specific ability-based competencies required to satisfactorily perform the functions of the job include: communicating with parents, school personnel and staff; meeting deadlines and schedules; working as part of a team; flexible to changing conditions; making quick and accurate decisions; dealing with frequent interruptions and changing priorities; and maintaining confidentiality.

Responsibility

Responsibilities include: working independently under broad organizational guidelines to achieve unit objectives; managing a department; and directing the use of budgeted funds within a work unit. Utilization of some resources from other work units is often required to perform the job's functions. There is a continual opportunity to significantly impact the organization's services.

Working Environment

The usual and customary methods of performing the job's functions require the following physical demands: occasional lifting, carrying, pushing, and/or pulling; some stooping, kneeling, crouching, and/or crawling; and significant fine finger dexterity. Generally the job requires 60% sitting, 20% walking, and 20% standing. This job is performed in a generally clean and healthy environment.

Minimum Qualifications

Experience: Five years of increasingly responsible experience in one of the following fields; transportation, automotive repair work, supervisor of operations, or maintenance of a school transportation department, three of the five years should include supervisory responsibilities.

Education: Bachelors degree from a nationally accredited college or university in one of the following fields; transportation management; business, or public administration or related field.

Required Testing

Pre-employment Proficiency Test

Certificates

Class B or higher Bus Driver's
Certificate

Air Brake and Passenger
Endorsements

California Special Driver Certificate

Clearances

Criminal Justice

Fingerprint/Background Clearance

TB Clearance

Continuing Educ./Training

FLSA Status

Exempt

Approval Date

Salary Range: Classified Management Salary Schedule – Range 28



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request approval of the Madera Unified Substitute Rates to be effective July 1, 2015.

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

Agenda Placement: Consent

Background/rationale:

- Substitute rates have been aligned to reflect the 2015/2016 salary schedules.

Financial impact:

- 4% adjustment to the salary schedules less 3.5% of Step 1

Superintendent's recommendation:

- The Superintendent recommends the Board approve the new Classified and Certificated Substitute Rates to be effective July 1, 2015.

Supporting documents attached:

- Substitute Rates for:
 - Certificated Management
 - Confidential
 - Classified Management
 - Classified Supervisory
 - Classified

CERTIFICATED MANAGEMENT SUB RATES

CLASSIFICATION	
EFFECTIVE 07/01/15	HOURLY RATES
EDUCATIONAL SPECIALIST	\$48.47
EDUCATIONAL SPECIALIST	\$48.47
ATHLETIC DIRECTOR ACTIVITIES DIRECTOR ADMIN INTERN	\$51.42
PSYCHOLOGIST	\$52.87
ATTENDANCE OFFICER	\$50.79
COORDINATOR-HEALTH SERVICE	\$53.41
COORDINATOR-PE/ATHLETICS COORDINATOR-K-8 MUSIC COORDINATOR-TECHNOLOGY COORDINATOR-ASSESSMENT COORD. BEGINNING TEACHER SUPPT. COORDINATOR-ELD COORDINATOR-CURRICULUM	\$53.41
VICE PRINCIPAL K-6 / K-8	\$51.43
VICE PRINCIPAL-MIDDLE SCHOOL DIRECTOR GUID & CNSLG VICE PRINCIPAL - ALTERNATIVE ED	\$53.36
PROGRAM SPECIALIST VICE PRINCIPAL-ADULT ED/FURMAN	\$53.39
VICE PRINCIPAL - HIGH SCHOOL	\$57.61
PRINCIPAL-CONT. SCHOOL DIRECTOR CHILD CARE PROGRAM	\$55.88
PRINCIPAL K-6 / K-8	\$57.35
PRINCIPAL-MIDDLE SCHOOL	\$59.32
PRINCIPAL-ADULT ED/FURMAN	\$55.91
DIR STATE & FED PROJ; DIR STUDENT SERVICES; DIR SPECIAL SERVICES DIR CURRIC/INSTR/ASSMNT DIR ENGLISH LEARNER DIR OF INSTRCT. TECHNOLOGY DIR OF DIST. ATHLETICS DIR OF COLLEGE & CAREER READINESS DIR OF VISUAL & PERFORMING ARTS	\$57.62
PRINCIPAL - HIGH SCHOOL	\$62.00
DIR CERT. HR & LABOR RELATIONS; CHIEF ACADEMIC OFFICER	\$63.88
ASSOC. SUPERINTENDENT ED SERVICES	\$79.83

Confidential Sub Rates

CLASSIFICATION effective 07/01/15	3.5% LESS 1ST STEP ON RANGE
<u>ACCOUNTING</u>	
LEAD BUDGET/ACCOUNTING ANALYST	24.51
POSITION CONTROL/PAYROLL SPECIALIST	24.51
ACCOUNT TECH V	20.60
<u>CLERICAL</u>	
SENIOR ADMIN ASST	24.51
ADMIN ASST. IV	21.13
ADMIN SUPPORT SPECIALIST	18.92
ADMIN ASST. III	18.92
ADMIN ASST. II	16.38
ADMIN ASST. I	15.41
H.R. TECH III	21.13
H.R. TECH II	20.60
H.R. TECH I	15.41

MUSD BOARD OF EDUCATION APPROVED
MOTION NO:
DATED:
DOCUMENT NO:
EFFECTIVE: July 1, 2015

jmp / CO Sub Rates 07-01-15

Classified Management Sub Rates

CLASSIFICATION effective 07/01/15	3.5% LESS 1ST STEP ON RANGE
DIRECTOR - COMMUNITY SERVICE	27.17
DIRECTOR - CHILD NUTRITION	38.18
DIRECTOR - PURCHASING	39.03
DIRECTOR - TRANSPORTATION	40.01
DIRECTOR - INFO & TECHNOLOGY SUPPORT	41.04
DIRECTOR - MAINTENANCE & OPERATIONS	42.06
DIRECTOR - FACILITIES PLANNING/CONST MNGT	46.45
DIRECTOR PERFORMANCE MGMT / INTERNAL COMM.	46.45
DIRECTOR - FISCAL SERVICES	48.81
ASSIST. SUPERINTENDENT-ADMN / SUPPORT SERVICES	56.55
CHIEF HUMAN RESOURCES OFFICER	56.55

MUSD BOARD OF EDUCATION APPROVED
MOTION NO:
DATED:
DOCUMENT NO:
EFFECTIVE: July 1, 2015

jmp / ML Sub Rates 07-01-15

Classified Supervisory Sub Rates

CLASSIFICATION effective 07/01/15	3.5% LESS 1ST STEP ON RANGE
<u>TRANSPORTATION</u>	
SUPERVISOR - TRANSPORTATION SHOP	23.50
SUPERVISOR - TRANSPORTATION OPERATIONS	26.71
<u>CHILD NUTRITION</u>	
OPERATIONS SUPERVISOR - CHILD NUTRITION	19.07
CN SPECIALIST	22.28
<u>SECURITY</u>	
SUPERVISOR - SCHOOL SAFETY OFFICER	21.14
GANG INTERVENTION SPECIALIST	26.71
<u>MAINT. & OPERATIONS</u>	
SUPERVISOR - MAINTENANCE	22.28
<u>MISCELLANEOUS</u>	
SUPERVISOR - HUMAN RESOURCES	29.41
PROGRAM MANAGER	26.71

MUSD BOARD OF EDUCATION
 APPROVED
 MOTION NO:
 DATED:
 DOCUMENT NO:
 EFFECTIVE: July 1, 2015

jmp / SL Sub Rates 07-01-15

Classified Sub Rates

CLASSIFICATION effective 07/01/15	3.5% LESS 1ST STEP ON RANGE
<u>ACCOUNTING</u>	
PAYROLL ACCOUNT-SPECIALIST LEAD	21.01
BUDGET/ACCOUNTING ANALYST	20.67
BUYER	19.19
ACCOUNT TECH V	20.26
ACCOUNT TECH IV	18.13
ACCOUNT TECH III	16.30
ACCOUNT TECH II	15.44
ACCOUNT TECH I	14.36
<u>CHILD NUTRITION</u>	
CN - MANAGER	16.02
CN - OPERATION ASSISTANT	14.88
CN - TECHNICIAN	13.11
CN - CASHIER	13.11
CN - ASSISTANT II	12.44
CN - ASSISTANT I	11.83
<u>CLERICAL</u>	
RISK MANAGEMENT TECH III	18.81
ADMIN ASSIST-DEPT/PROGRAM	18.13
ADMIN ASSIST-SCHOOL SITE	18.13
ADMIN ASSIST-ATHLETICS	16.30
H.R. SPECIALIST	20.26
H.R. TECHNICIAN	19.88
H.R. ASSISTANT	19.19
H.R. TECH I	14.88
BENEFIT TECH III	16.30
SECRETARY-ATTENDANCE	15.44
RECEPTIONIST	13.11
ADMIN SECRETARY-DEPT	16.30
SECRETARY	14.61
OFFICE TECHNICIAN	13.62
OFFICE ASSISTANT	13.11
<u>REGISTRARS</u>	
LEAD REGISTRAR	18.13
REGISTRAR - HIGH SCHOOL	16.02
<u>DATA PROCESSING</u>	
SOFTWARE DEVELOPER	34.62
NETWORK ADMINISTRATOR	26.11
DATABASE ADMINISTRATOR	23.21
NETWORK SPECIALIST	21.01
INFO SYSTEM SPECIALIST - LEAD	19.88
INFO TECH SPECIALIST - NETWORK	19.19
INFO SYSTEMS ANALYST I	19.19
INFO SYSTEMS SPECIALIST	19.19
DATA TECH	19.19

MUSD BOARD OF EDUCATION APPROVED:

MOTION NO:

DATED:

DOCUMENT NO:

EFFECTIVE: July 1, 2015

Classified Sub Rates

CLASSIFICATION effective 07/01/15	3.5% LESS 1ST STEP ON RANGE
<u>INSTRUCTION</u>	
FAMILY SUPPORT SPECIALIST	20.67
LICENSED VOCATIONAL NURSE (LVN)	17.82
CAREER TECHNICIAN	14.36
GED/CASAS EXAM COORDINATOR	14.36
FAMILY LIAISON	14.10
HEALTH SERVICES ASSISTANT	14.10
PARAPROFESSIONAL - PHYSICALLY IMPAIRED	15.69
PARAPROFESSIONAL - SP NEEDS PRESCHOOL	15.69
PARAPROFESSIONAL - SPECIAL NEEDS	12.89
PARAPROFESSIONAL AIDE	12.44
CLASSROOM AIDE	12.04
NOON AIDE	9.00
<u>LIBRARY SERVICES</u>	
LIBRARY MEDIA TECH - HIGH SCHOOL	14.10
LIBRARY MEDIA TECH - MIDDLE SCHOOL	13.62
LIBRARY MEDIA TECH - ELEMENTARY	13.35
<u>MAINT & OPERATIONS</u>	
CONSTRUCTION PROJECT COORDINATOR	29.78
FACILITIES PLANNING ANALYST	26.11
GROUNDS PERSON III	19.55
GROUNDS PERSON II	16.02
GROUNDSPERSON I	14.61
MAINTENANCE - JOURNEYMEN LEAD	19.55
MAINTENANCE - JOURNEYMEN	18.13
MAINTENANCE - WORKER	16.30
HEAD CUSTODIAN III	18.13
HEAD CUSTODIAN II	17.54
HEAD CUSTODIAN I	16.02
CUSTODIAN / POOL MAINT	15.17
CUSTODIAN	14.10
EQUIPMENT MANAGER - FIELD HOUSE	14.61
<u>SECURITY</u>	
COMMUNITY SUPPORT SPECIALIST	26.11
SCHOOL SAFETY OFFICER - LEAD	16.30
GANG PREVENTION OFFICER	15.44
SCHOOL SAFETY OFFICER	14.88
SCHOOL SAFETY - DISPATCHER	13.35

MUSD BOARD OF EDUCATION APPROVED:

MOTION NO:

DATED:

DOCUMENT NO:

EFFECTIVE: July 1, 2015

Classified Sub Rates

CLASSIFICATION effective 07/01/15	3.5% LESS 1ST STEP ON RANGE
<u>STUDENT SERVICES</u>	
S3 PROJECT COORDINATOR	17.14
SPANISH TRANSLATOR-INTERPRETER	16.30
<u>TRANSPORTATION</u>	
MECHANIC - LEAD	20.67
MECHANIC SPECIALIST	19.55
MECHANIC TECHNICIAN	18.13
BUS DRIVER TRAINER	17.54
BUS DRIVER TRAINER / DISPATCHER	17.54
TRANSPORTATION DISPATCHER	16.02
TRANSPORTATION ROUTER	15.44
BUS DRIVER	15.44
RELIEF BUS DRIVER	15.44
<u>WAREHOUSE</u>	
WAREHOUSE TECHNICIAN	19.19
WAREHOUSE ASSISTANT	16.02
DELIVERY PERSON - CN FOOD HANDLER	14.61
DELIVERY PERSON - MAIL / WAREHOUSE	14.61
PRINT SHOP TECH II	15.69
PRINT SHOP TECH I	14.10



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request ratification of Madera Unified Classified Substitute Rates to be effective November 19, 2014.

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

Agenda Placement: Consent

Background/rationale:

- Substitute rates have been aligned to reflect the current salary schedules.

Financial impact:

- 4% adjustment to the salary schedules less 3.5% of Step 1

Superintendent's recommendation:

- The Superintendent recommends the Board approve the Classified Substitute Rates to be effective November 19, 2014.

Supporting documents attached:

- Substitute Rates for Classified Employees

Classified Sub Rates

CLASSIFICATION effective 11/19/14	3.5% LESS 1ST STEP ON RANGE
<u>ACCOUNTING</u>	
PAYROLL ACCOUNT-SPECIALIST LEAD	20.20
BUDGET/ACCOUNTING ANALYST	19.86
BUYER	18.45
ACCOUNT TECH V	19.49
ACCOUNT TECH IV	17.43
ACCOUNT TECH III	15.67
ACCOUNT TECH II	14.85
ACCOUNT TECH I	13.81
<u>CHILD NUTRITION</u>	
CN - MANAGER	15.40
CN - OPERATION ASSISTANT	14.31
CN - TECHNICIAN	12.61
CN - CASHIER	12.61
CN - ASSISTANT II	11.97
CN - ASSISTANT I	11.37
<u>CLERICAL</u>	
RISK MANAGEMENT TECH III	18.09
ADMIN ASSIST-DEPT/PROGRAM	17.43
ADMIN ASSIST-SCHOOL SITE	17.43
ADMIN ASSIST-ATHLETICS	15.67
H.R. SPECIALIST	19.49
H.R. TECHNICIAN	19.12
H.R. ASSISTANT	18.45
H.R. TECH I	14.31
BENEFIT TECH III	15.67
SECRETARY-ATTENDANCE	14.85
RECEPTIONIST	12.61
ADMIN SECRETARY-DEPT	15.67
SECRETARY	14.05
OFFICE TECHNICIAN	13.10
OFFICE ASSISTANT	12.61
<u>REGISTRARS</u>	
LEAD REGISTRAR	17.43
REGISTRAR - HIGH SCHOOL	15.40
<u>DATA PROCESSING</u>	
SOFTWARE DEVELOPER	33.29
NETWORK ADMINISTRATOR	25.10
DATABASE ADMINISTRATOR	22.31
NETWORK SPECIALIST	20.20
INFO SYSTEM SPECIALIST - LEAD	19.12
INFO TECH SPECIALIST - NETWORK	18.45
INFO SYSTEMS ANALYST I	18.45
INFO SYSTEMS SPECIALIST	18.45
DATA TECH	18.45

MUSD BOARD OF EDUCATION APPROVED:

MOTION NO:

DATED:

DOCUMENT NO:

EFFECTIVE: November 19, 2014

Classified Sub Rates

CLASSIFICATION effective 11/19/14	3.5% LESS 1ST STEP ON RANGE
<u>INSTRUCTION</u>	
FAMILY SUPPORT SPECIALIST	19.86
LICENSED VOCATIONAL NURSE (LVN)	17.14
CAREER TECHNICIAN	13.81
GED/CASAS EXAM COORDINATOR	13.81
FAMILY LIAISON	13.55
HEALTH SERVICES ASSISTANT	13.55
PARAPROFESSIONAL - PHYSICALLY IMPAIRED	15.08
PARAPROFESSIONAL - SP NEEDS PRESCHOOL	15.08
PARAPROFESSIONAL - SPECIAL NEEDS	12.40
PARAPROFESSIONAL AIDE	11.97
CLASSROOM AIDE	11.57
NOON AIDE	9.00
<u>LIBRARY SERVICES</u>	
LIBRARY MEDIA TECH - HIGH SCHOOL	13.55
LIBRARY MEDIA TECH - MIDDLE SCHOOL	13.10
LIBRARY MEDIA TECH - ELEMENTARY	12.84
<u>MAINT & OPERATIONS</u>	
CONSTRUCTION PROJECT COORDINATOR	28.64
FACILITIES PLANNING ANALYST	25.10
GROUNDS PERSON III	18.79
GROUNDS PERSON II	15.40
GROUNDSPERSON I	14.05
MAINTENANCE - JOURNEYMEN LEAD	18.79
MAINTENANCE - JOURNEYMEN	17.43
MAINTENANCE - WORKER	15.67
HEAD CUSTODIAN III	17.43
HEAD CUSTODIAN II	16.86
HEAD CUSTODIAN I	15.40
CUSTODIAN / POOL MAINT	14.58
CUSTODIAN	13.55
EQUIPMENT MANAGER - FIELD HOUSE	14.05
<u>SECURITY</u>	
COMMUNITY SUPPORT SPECIALIST	25.10
SCHOOL SAFETY OFFICER - LEAD	15.67
GANG PREVENTION OFFICER	14.85
SCHOOL SAFETY OFFICER	14.31
SCHOOL SAFETY - DISPATCHER	12.84

MUSD BOARD OF EDUCATION APPROVED:

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Classified Sub Rates

CLASSIFICATION effective 11/19/14	3.5% LESS 1ST STEP ON RANGE
<u>STUDENT SERVICES</u>	
S3 PROJECT COORDINATOR	16.48
SPANISH TRANSLATOR-INTERPRETER	15.67
<u>TRANSPORTATION</u>	
MECHANIC - LEAD	19.86
MECHANIC SPECIALIST	18.79
MECHANIC TECHNICIAN	17.43
BUS DRIVER TRAINER	16.86
BUS DRIVER TRAINER / DISPATCHER	16.86
TRANSPORTATION DISPATCHER	15.40
TRANSPORTATION ROUTER	14.85
BUS DRIVER	14.85
RELIEF BUS DRIVER	14.85
<u>WAREHOUSE</u>	
WAREHOUSE TECHNICIAN	18.45
WAREHOUSE ASSISTANT	15.40
DELIVERY PERSON - CN FOOD HANDLER	14.05
DELIVERY PERSON - MAIL / WAREHOUSE	14.05
PRINT SHOP TECH II	15.08
PRINT SHOP TECH I	13.55

MUSD BOARD OF EDUCATION APPROVED:

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EFFECTIVE: November 19, 2014

**Madera Unified School District
Board of Trustees Meeting
Student Overnight or Out of State Field Trip Request
December 9, 2014**

Date	School	Name	Field Trip - # of Students	Location	Cost	Funding	Vehicle Type
12/5/14 to 12/6/14	MSHS	Quintana	MSHS Cross Country, Footlocker West Regional 21 students - 3 adults	Walnut, CA	\$300 Transportation \$700 Lodging	MSHS Athletics MSHS Boosters	District Vans
12/9/14 to 12/14/14	MSHS	Quintana	MSHS Cross Country, Footlocker Nationals TBD students - TBD adults	San Diego, CA	\$0 Transportation \$0 Lodging	Footlocker Footlocker	District Vans
12/28/14 to 12/30/14	MSHS	Gonzalez	MSHS Wrestling, Tournament at Reno Livestock Event Center 16 students - 9 adults	Reno, NV	\$1250 Transportation \$500 Lodging	MSHS Athletics MSHS Boosters	District Vans
1/5/15 to 1/7/15	MSHS	Armiento	MSHS Boys Varsity Soccer to Santa Cruz Area Competition 22 students - 5 adults	Aptos, CA	\$600 Transportation \$1200 Lodging	MSHS Athletics MSHS Boosters	District Vans
1/22/15 to 1/24/15	MSHS	Gonzalez	MSHS Wrestling, Tournament at Morro Bay High School 16 students - 9 adults	Morro Bay, CA	\$500 Transportation \$600 Lodging	MSHS Athletics MSHS Boosters	District Vans
2/2/15 to 2/6/15	Adams	Quschnick	6th grade students to Calvin Crest Camp 108 students - 12+ adults	Oakhurst, CA	\$1000 Transportation \$26,000 Lodging	Parent Club Parent Club	School Bus

**Madera Unified School District
Board of Trustees Meeting
Employee Conference Request
December 9, 2014**

Date	Site	Name	Trip Purpose – # Employees	Location	Cost	Vehicle Type
12/16/14 to 12/20/14	District	Tim Walsh	Music Conference 2014-Midwest Clinic 1 –Employee	Chicago, IL	\$2000 – VAPA	Airplane/Rental



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Second reading and request approval of revised Board Policy 6151 – Class Size for Administrative & Support Services

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

Agenda Placement: Old Business

Background/ rationale: Revision and/or new language is recommended by CSBA on the following Board Policy:

- Board Policy 6151 – Class Size

CSBA has recommended deleting Administrative Regulation 6151 – Class Size due to program requirements for K-3 Class Size Reduction and Morgan-Hart Class Size Reduction being eliminated by new law (AB 97, 2013).

Financial impact: None

Superintendent's recommendation: The Superintendent recommends approval of the revised Board Policy and deletion of the Administrative Regulation.

Supporting documents attached:

- Board Policy 6151 – Class Size

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 (LCAP).

(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)

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
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

revised: December 9, 2014



AGENDA ITEM
MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Second Reading and request approval of revised Board Policies, Administrative Regulations, and Exhibits – Human Resources

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

Agenda Placement: Old Business

Background/rationale:

- Revisions/New Language as recommended by CSBA on the following Board Policies, Administrative Regulations, and Exhibits:
 - BP 4112.2, AR 4112.2, BP 4112.21, AR 4112.21, BP 4115, AR 4115, BP 4117.3, BP 4131.1, AR 4131.1, BP 4315, E 4319.21, AR 4112.42/4212.42/4312.42
 - The following policies will be deleted as recommended by CSBA:
 - BP 4138 & AR 4138 – Mentor Teachers – Key concepts are now incorporated into new BP 4131.1
 - BP 4315.1 – Staff Evaluating Teachers – Key concepts are now incorporated into BP 4115

Financial impact:

- None.

Superintendent's recommendation:

- The Superintendent recommends approval of the second reading of the revised Board Policies, Administrative Regulations, and Exhibits – Human Resources.

Supporting documents attached:

- Revised Board Policies, Administrative Regulations and Exhibits.

Certificated Personnel

CERTIFICATION

The Governing Board recognizes that the district's ability to provide a high-quality educational program is dependent upon the employment of certificated staff who are adequately prepared and have demonstrated proficiency in basic skills and in the subject matter to be taught. The Superintendent or designee shall ensure that persons employed to fill positions requiring certification qualifications possess the appropriate credential, permit, or other certification document from the Commission on Teacher Credentialing (CTC) and fulfill any additional state, federal, or district requirements for the position.

(cf. 4111/4211/4311 - Recruitment and Selection)
(cf. 4112.21 - Interns)
(cf. 4112.22 - Staff Teaching English Language Learners)
(cf. 4112.23 - Special Education Staff)
(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)
(cf. 4112.5/4312.5 - Criminal Record Check)
(cf. 4113 - Assignment)
(cf. 4121 - Temporary/Substitute Personnel)
(cf. 5148 - Child Care and Development)
(cf. 6178 - Career Technical Education)
(cf. 6200 - Adult Education)

The Superintendent or designee may provide assistance and support to teachers holding preliminary credentials to help them meet the qualifications required for the clear credential.

(cf. 4131 - Staff Development)
(cf. 4131.1 - Teacher Support/Induction)

Priorities for Hiring Based on Unavailability of Credentialed Teacher

The Superintendent or designee shall make reasonable efforts to recruit a fully prepared teacher for each assignment. Whenever a teacher with a clear or preliminary credential is not available, the Superintendent or designee shall make reasonable efforts to recruit an individual for the assignment in the following order: (Education Code 44225.7)

1. A candidate who is qualified to participate in and enrolls in an approved intern program in the region of the district
2. A candidate who is scheduled to complete preliminary credential requirements within six months and who holds a provisional internship permit (PIP) or short-term staff permit (STSP) issued by the CTC

The Board shall approve, as an action item at a public Board meeting, a notice of its intent to employ a PIP applicant for a specific position. (5 CCR 80021.1)

3. As a last resort, an individual who holds an emergency permit issued by the CTC or for whom a credential waiver has been granted by the CTC

CERTIFICATION

Prior to requesting that the CTC issue an emergency permit pursuant to item #3 above or a limited assignment permit which allows a fully credentialed teacher to teach outside of his/her area of certification while working toward an added or supplementary authorization, the Board shall annually approve a Declaration of Need for Fully Qualified Educators. The Declaration of Need shall be approved by the Board as an action item at a regularly scheduled public Board meeting, with the entire Declaration of Need being included in the Board agenda. (Education Code 44225, 44225.7; 5 CCR 80023.2, 80026, 80027, 80027.1)

The Declaration of Need shall certify that there is an insufficient number of certificated persons who meet the District's specified employment criteria for the position(s) and that the district has made reasonable efforts to recruit individuals who meet the qualifications specified in items #1-2 above. The Declaration of Need shall also indicate the number and type of emergency permits that the district estimates it will need during the valid period of the Declaration of Need, based on the previous year's actual needs and projections of enrollment. Whenever the actual number of permits needed exceeds the estimate by 10 percent, the Board shall revise and resubmit the Declaration of Need. (5 CCR 80026)

Whenever it is necessary to employ noncredentialed teachers to fill a position requiring certification qualifications, the Superintendent or designee shall provide support and guidance in accordance with law to ensure the quality of the instructional program.

National Board for Professional Teaching Standards Certification

The Board encourages district teachers to voluntarily complete the requirements for the advanced certification awarded by the National Board for Professional Teaching Standards.

The Superintendent or designee shall inform all teachers about the program and how to acquire the necessary application and information materials. In accordance with the collective bargaining agreement and the district budget, the Superintendent or designee may provide release time, fee support, a stipend upon completion, or other support to teachers participating in the program.

(cf. 4161.3 - Professional Leaves)

Legal Reference:

EDUCATION CODE

8360-8370 Qualifications of child care personnel

32340-32341 Unlawful issuance of a credential

35186 Complaints regarding teacher vacancy or misassignment

44066 Limitations on certification requirements

44200-44399.1 Teacher credentialing, especially:

44250-44277 Credential types; minimum requirements

44300-44302 Emergency permit

44325-44328 District interns

44330-44355 Certificates and credentials

44420-44440 Revocation and suspension of credentials

44450-44468 University internship program

44830-44929 Employment of certificated persons; requirement of proficiency in basic skills

CERTIFICATION

- 56060-56063 Substitute teachers in special education*
- CODE OF REGULATIONS, TITLE 5*
- 6100-6125 Teacher qualifications, No Child Left Behind Act*
- 80001-80674.6 Commission on Teacher Credentialing*
- UNITED STATES CODE, TITLE 20*
- 6319 Highly qualified teachers*
- 7801 Definitions, highly qualified teacher*
- CODE OF FEDERAL REGULATIONS, TITLE 34*
- 200.55-200.57 Highly qualified teachers*
- 200.61 Parent notification regarding teacher qualifications*
- COURT DECISIONS*
- Association of Mexican-American Educators et al. v. State of California and the Commission on Teacher Credentialing, (1993) 836 F.Supp. 1534*
- Management Resources:*
- COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS*
- CL-667 Basic Skills Requirement*
- CL-856 Provisional Internship Permit*
- CL 858 Short-Term Staff Permit*
- 13-01 Hiring Hierarchy in Education Code 44225.7, Coded Correspondence, January 30, 2013*
- Subject Matter Authorization Guideline Book, 2012*
- Supplementary Authorization Guideline Book, 2012*
- California Standards for the Teaching Profession, 2009*
- The Administrator's Assignment Manual, rev. September 2007*
- WEB SITES*
- CSBA: <http://www.csba.org>*
- Commission on Teacher Credentialing: <http://www.ctc.ca.gov>*
- Commission on Teacher Credentialing, Commission's Information Guide (for employers' use only): <http://www.ctc.ca.gov/credentials/cig>*
- National Board for Professional Teaching Standards: <http://www.nbpts.org>*
- U.S. Department of Education: <http://www.ed.gov>*

Policy **MADERA UNIFIED SCHOOL DISTRICT**
Adopted: December 13, 2011 Madera, California
Revised: December 9, 2014 Madera, California

Personnel

CERTIFICATION

Verification of Credentials

The Superintendent or designee shall verify that each employee in a position requiring certification qualifications possesses a valid certification document issued by the Commission on Teacher Credentialing (CTC). Such verification shall occur not later than 60 days after the commencement of employment or the renewal of a credential. (Education Code 44857)

Each person employed by the district for a position requiring certification qualifications shall, within 60 days after beginning employment, register with the district a valid credential issued by the Commission on Teacher Credentialing (CTC) authorizing the person to work in that position. Certificated employees also shall register renewed credentials within 60 days after the renewal. (Education Code 44857)

(cf. 411.21 – Interns)

(cf. 4112.22 - Staff Teaching - English Language Learners)

(cf. 4112.23 - Special Education Staff)

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

(cf. 4121 - Temporary/Substitute Personnel)

(cf. 5148 - Child Care and Development)

(cf. 6178 - Career Technical Education)

(cf. 6200 - Adult Education)

The Superintendent or designee shall maintain records of the appropriate certification of all employees serving in certificated positions.

(cf. 3580 - District Records)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

Basic Skills Proficiency Test

The district shall not initially hire a person in a position requiring certification, on a permanent, temporary, or substitute basis, unless that person has demonstrated basic skills proficiency in reading, writing, and mathematics or is specifically exempted from the requirement by law. (Education Code 44252, 44252.6, 44830)

The district may hire a certificated employee who has not taken a test of basic skills proficiency if he/she has not yet been afforded the opportunity to take the test, provided that he/she takes the test at the earliest opportunity. The employee may remain employed by the district pending the receipt of his/her test results. (Education Code 44830)

An out-of-state prepared teacher shall meet the basic skills requirement within one year of being issued a California preliminary credential by the CTC unless he/she has completed a basic skills proficiency test in another state or is otherwise exempted by law. The district shall develop a basic skills proficiency test, which shall be at least equivalent to the district

CERTIFICATION

test required for high school graduation, for purposes of assessing out-of-state prepared teachers pending completion of the basic skills requirement. (Education Code 44252, 44274.2; 5 CCR 80071.4, 80413.3)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.2 - Certificate of Proficiency)

(cf. 6162.5 - High School Exit Examination)

Any person holding or applying for a "designated subjects special subjects" credential which does not require possession of a bachelor's degree shall pass the district proficiency test in lieu of meeting the state basic skills proficiency requirement. (Education Code 44252, 44830)

The district may charge a fee to cover the costs of developing, administering, and grading the district proficiency test. (Education Code 44252, 44830)

Short-Term Staff Permit

The district may request that the CTC issue a short-term staff permit (STSP) to a qualified applicant whenever there is a need to immediately fill a classroom based on unforeseen circumstances, including, but not limited to:
(5 CCR 80021)

1. Enrollment adjustments requiring the addition of another teacher
2. Inability of the teacher of record to finish the school year due to approved leave or illness
3. The applicant's need for additional time to complete preservice requirements for enrollment into an approved intern program
4. Inability of the applicant to enroll in an approved intern program due to timelines or lack of space in the program.
5. Unavailability of a third-year extension of an intern program or the applicant's withdrawal from an intern program

The Superintendent or designee shall ensure that the applicant possesses a bachelor's or higher degree from a regionally accredited college or university, has met the basic skills proficiency requirement unless exempted by state law or regulations, and has satisfied the coursework/experience requirements specified in 5 CCR 80021 for the multiple subject, single subject, or education specialist STSP as appropriate. (5 CCR 80021)

When requesting issuance of an STSP, the district shall submit to the CTC: (5 CCR 80021)

1. Verification that the district has conducted a local recruitment for the permit being requested

CERTIFICATION

2. Verification that the district has provided the permit holder with orientation to the curriculum and to instruction and classroom management techniques and has assigned a mentor teacher for the term of the permit

(cf. 4131 - Staff Development)

(cf. 4131.1 - Teacher Support and Guidance)

3. Written justification for the permit signed by the Superintendent or designee

The holder of an STSP may be assigned to provide the same service as a holder of a multiple subject, single subject, or education specialist credential in accordance with the authorizations specified on the permit. (5 CCR 80021)

Provisional Internship Permit

Before requesting that the CTC issue a provisional internship permit (PIP), the district shall conduct a diligent search for a suitable credentialed teacher or intern, including, but not be limited to, distributing job announcements, contacting college and university placement centers, and advertising in print or electronic media. (5 CCR 80021.1)

(cf. 4111/4211/4311 - Recruitment and Selection)

Whenever a suitable credentialed teacher cannot be found after a diligent search, the Superintendent or designee may request that the CTC issue a PIP to an applicant who possesses a bachelor's or higher degree from a regionally accredited college or university, has met the basic skills proficiency requirement unless exempted by state law or regulations, and has satisfied the coursework/experience requirements specified in 5 CCR 80021.1 for the multiple subject, single subject, or education specialist PIP as appropriate. (5 CCR 80021.1)

When submitting the request for a PIP, the district shall provide verification of all of the following: (5 CCR 80021.1, 80026.5)

1. A diligent search has been conducted for a suitable credentialed teacher or suitable qualified intern as evidenced by documentation of the search.
2. Orientation, guidance, and assistance shall be provided to the permit holder as specified in 5 CCR 80026.5.

The orientation shall include, but not be limited to, an overview of the curriculum the permit holder is expected to teach and effective instruction and classroom management techniques at the permit holder's assigned level. The permit holder also shall receive guidance and assistance from an experienced educator who is a certificated district employee or a certificated retiree from a California district or county office of education and who has completed at least three years of full-time classroom teaching experience.

CERTIFICATION

3. The district shall assist the permit holder in developing a personalized plan through a district-selected assessment that would lead to subject-matter competence related to the permit.
4. The district shall assist the permit holder to seek and enroll in subject-matter training, such as workshops or seminars and site-based courses, along with training in test-taking strategies, and shall assist the permit holder in meeting the credential subject-matter competence requirement related to the permit.
5. A notice of intent to employ the applicant in the identified position has been made public.

The district shall submit a copy of the agenda item presented at a public Governing Board meeting which shall state the name of the applicant, the assignment in which the applicant will be employed including the name of the school, subject(s), and grade(s) that he/she will be teaching, and that the applicant will be employed on the basis of a PIP. The district also shall submit a signed statement from the Superintendent or designee that the agenda item was acted upon favorably.

6. The candidate has been apprised of steps to earn a credential and enroll in an internship program.

The holder of a PIP may be assigned to provide the same service as a holder of a multiple subject, single subject, or education specialist credential in accordance with the authorizations specified on the permit. (5 CCR 80021.1)

Long-Term Emergency Permits

As necessary, the Superintendent or designee may request that the CTC issue an emergency resource specialist permit, emergency teacher librarian services permit, emergency crosscultural language and academic development permit, or emergency bilingual authorization permit. (5 CCR 80024.3.1, 80024.6, 80024.7, 80024.8)

The Superintendent or designee shall provide any first-time recipient of an emergency teaching permit with an orientation to teaching which, to the extent reasonably feasible, shall occur before he/she begins a teaching assignment. The Superintendent or designee may vary the nature, content, and duration of the orientation to match the amount of training and experience previously completed by the emergency permit teacher. The orientation shall include, but not be limited to, the curriculum the teacher is expected to teach and effective techniques of classroom instruction and classroom management at the assigned grade-level span. The emergency permit holder also shall receive guidance and assistance from an experienced educator who is a certificated district employee or a certificated retiree from a California district or county office of education and who has completed at least three years of full-time classroom teaching experience. (5 CCR 80026.5)

CERTIFICATION

(cf. 4117.14/4317.14 - Postretirement Employment)

Emergency Substitute Teaching Permits

For day-to-day substitute teaching, at any grade level, the district may employ a person with an emergency substitute permit issued by the CTC provided that:

1. A person holding an emergency 30-day substitute permit, or any valid teaching or services credential that requires at least a bachelor's degree and completion of the CBEST, shall not serve as a substitute for more than 30 days for any one teacher during the school year. He/she shall not serve as a substitute in a special education classroom for more than 20 days for any one teacher during the school year. (5 CCR 80025,80025.3, 80025.4)
2. A person with an emergency career substitute teaching permit shall not serve as a substitute for more than 60 days for any one teacher during the school year. (5 CCR 80025.1)
3. A person with an emergency substitute permit for prospective teachers shall not serve as a substitute for more than 30 days for any one teacher during the school year and not more than 90 days total during the school year. (5 CCR 80025.2)
4. A person with an emergency designated subjects 30-day substitute teaching permit for career technical education shall teach only in a program of technical, trade, or vocational education and not serve as a substitute for more than 30 days for any one teacher during the school year. (5 CCR 80025.5)

Before employing a person with an emergency substitute permit pursuant to item #1 or 4 above, the Superintendent or designee shall prepare and keep on file a signed Statement of Need for the school year. The Statement of Need shall describe the situation or circumstances that necessitate the use of a 30-day substitute permit holder and state either that a credentialed person is not available or that the available credentialed person does not meet the district's specified employment criteria. (5 CCR 80025, 80025.5)

Regulation: **MADERA UNIFIED SCHOOL DISTRICT**

Approved: December 13, 2011 Madera, California

Revised: December 9, 2014 Madera, California

Personnel**INTERNS**

Cautionary Notice: As added and amended by SBX3 4 (Ch. 12, Third Extraordinary Session, Statutes of 2009), ABX4 2 (Ch. 2, Fourth Extraordinary Session, Statutes of 2009), and SB 70 (Ch. 7, Statutes of 2011), Education Code 42605 grants districts flexibility in "Tier 3" categorical programs. The Madera Unified School District has accepted this flexibility and thus is deemed in compliance with the statutory or regulatory program and funding requirements for these programs for the 2008-09 through 2014-15 fiscal years. As a result, the district may temporarily suspend certain provisions of the following policy or regulation that reflect these requirements. For further information, please contact the Superintendent or designee.

The district may employ interns as necessary to fulfill the need for sufficient instructional staff and to provide future teachers an opportunity to link teaching theory with practice in order to meet state credentialing requirements. In addition, the district may employ teachers who already possess a preliminary or clear credential and are pursuing a credential in a different specialization as interns for positions that require such other credential.

(cf. 4112.2 - Certification)

(cf. 4112.22 - Staff Teaching English Language Learners)

(cf. 4112.23 - Special Education Staff)

The district may enter into partnership agreements with one or more approved teacher preparation programs sponsored by colleges or universities and/or may provide a district intern program with approval of the Commission on Teacher Credentialing (CTC). Any intern program in which the district participates shall be aligned with the preconditions and program standards adopted by the CTC.

The Superintendent or designee shall make reasonable efforts to recruit an intern from an approved program within the region whenever a teacher with a preliminary or clear credential is not available for a position requiring certification. (Education Code 44225.7)

(cf. 4111/4211/4311 - Recruitment and Selection)

The Superintendent or designee shall ensure that any intern employed by the district possesses an appropriate intern credential and is adequately prepared for the responsibilities of the position.

An intern may be assigned to provide the same service as a holder of a regular multiple subject, single subject, or education specialist credential in accordance with the authorizations and grade/age level specified on the intern credential. (Education Code 44454, 44325, 44326, 44830.3)

(cf. 4113 - Assignment)

INTERNS

An intern may be assigned to teach core academic subjects, as defined in law, if he/she meets the definition of a "highly qualified" teacher adopted by the State Board of Education. (20 USC 6319, 7801; 5 CCR 6100-6112)

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

Terms of employment for interns shall be consistent with law and the district's collective bargaining agreement, as applicable.

(cf. 4116 - Probationary/Permanent Status)

(cf. 4141/4241 - Collective Bargaining Agreement)

Interns shall receive intensive, structured supervision and ongoing support by qualified personnel in order to enhance their instructional skills and knowledge. The Superintendent or designee shall ensure that district staff serving as supervisors, mentor teachers, or other support providers receive appropriate training to fulfill their responsibilities and that they maintain frequent communication with the interns they are assigned to assist.

(cf. 4131 - Staff Development)

(cf. 4131.1 - Teacher Support and Guidance)

Interns shall be provided with ongoing feedback regarding their performance and shall be formally evaluated in accordance with Board policy and the district's collective bargaining agreement.

(cf. 4115 - Evaluation/Supervision)

Upon receiving notification from the Superintendent or designee that an intern has successfully completed the program, the Governing Board may recommend to the CTC that the intern be awarded a preliminary credential. (Education Code 44328, 44468, 44830.3)

The Board shall regularly evaluate the effectiveness of the intern program(s) to determine whether changes are needed in the support and/or assignment of interns. The Board's evaluation shall be based on a report by the Superintendent or designee, including, but not limited to, data on student performance in classes taught by interns, feedback from interns and supervisors, and the number of interns who successfully complete the program and obtain general education or education specialist credentials.

(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE

300-340 English language education for immigrant children

44225 Credentials, responsibilities of Commission on Teacher Credentialing

44225.7 Priority for hiring fully prepared teacher

44253.3-44253.4 Certificate to provide services to English learners

44253.10 Qualifications to provide specially designed academic instruction in English

44259 Minimum requirements for teaching credential

44314 Diversified or liberal arts program

INTERNS

44321 CTC approval of intern programs
 44325-44328 District interns
 44339-44341 Teacher fitness
 44450-44468 Teacher Education Internship Act of 1967 (university interns)
 44830.3 Employing district interns
 44885.5 District interns classified as probationary employees
 CODE OF REGULATIONS, TITLE 5
 6100-6126 No Child Left Behind teacher requirements
 80021.1 Provisional internship permit
 80033 Intern teaching credential
 80055 Intern credential, extension for extenuating circumstances
 UNITED STATES CODE, TITLE 20
 6319 Highly qualified teachers
 7801 Definitions, highly qualified teacher
 7801 Note Applicability of federal regulation defining interns as highly qualified teachers
 COURT DECISIONS
 Renee v. Duncan, 686 F.3d 1002 (2012)

Management Resources:

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS
 CL-840 Early Completion Option
 SB 2042 Multiple Subject and Single Subject Preliminary Credential Program Standards, rev. February 2014
 Intern Preservice, Support and Supervision Requirements: Preparation to Teach English Learners, Program Sponsor Alert 13-06, June 3, 2013
 Education Specialist Teaching and Other Related Services Credential Program Standards, rev. May 2013
 California Standards for the Teaching Profession, October 2009
 Hiring Hierarchy in Education Code 44225.7, Coded Correspondence 13-01, January 30, 2013
 Administrator's Assignment Manual, 2008
 COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS (continued)
 Preparation of Intern Credential Holders Prior to Service as Teacher of Record as an Intern, Coded Correspondence 08-03, March 3, 2008
 U.S. DEPARTMENT OF EDUCATION GUIDANCE
 Improving Teacher Quality State Grants, rev. October 5, 2006
 WEB SITES
 CSBA: <http://www.csba.org>
 Commission on Teacher Credentialing, Interns: <http://www.ctc.ca.gov/educator-prep/intern>
 U.S. Department of Education: <http://www.ed.gov>

Policy	MADERA UNIFIED SCHOOL DISTRICT
Adopted:	December 13, 2011 Madera, California
Revised:	December 9, 2014 Madera, California

Personnel

INTERNS

Cautionary Notice: As added and amended by SBX3 4 (Ch. 12, Third Extraordinary Session, Statutes of 2009), ABX4 2 (Ch. 2, Fourth Extraordinary Session, Statutes of 2009), and SB 70 (Ch. 7, Statutes of 2011), Education Code 42605 grants districts flexibility in "Tier 3" categorical programs. The Madera Unified School District has accepted this flexibility and thus is deemed in compliance with the statutory or regulatory program and funding requirements for these programs for the 2008-09 through 2014-15 fiscal years. As a result, the district may temporarily suspend certain provisions of the following policy or regulation that reflect these requirements. For further information, please contact the Superintendent or designee.

Memorandum of Understanding

Before interns employed by the district assume daily teaching responsibilities, a signed memorandum of understanding shall be in place between the district and the partner college/university detailing the support and supervision that will be provided to interns.
(5 CCR 80033)

(cf. 4112.2 - Certification)

The memorandum of understanding shall include, but not be limited to:

1. Specific responsibilities of the program supervisor
2. Qualifications, identification, terms of employment, roles and responsibilities, and training of individual(s) to provide on-site support to interns
3. Allocation of additional personnel, time, and resources for interns who have not yet earned an English learner authorization
4. Expectations regarding the type and frequency of support
5. The process of communication between the program supervisor and on-site support personnel
6. Documentation, monitoring, and evaluation of site support

The district may enter into an agreement to employ college/university staff to supervise interns and may pay for the supervision of interns out of district funds. Salary payments may be met by proportionately reducing the salaries of paid interns, provided that no more than eight interns are supervised by one staff member, the district salary normally paid to interns is not reduced by more than one-eighth, and the intern is not paid less than the minimum salary required by the state for a regularly certificated teacher. (Education Code 44461-44462)

INTERNS

Support and Supervision of Interns

The Superintendent or designee shall collaborate with the college/university teacher preparation program to design structured guidance of interns, regular site-based support and supervision, and a sequence of supervised fieldwork that includes planned observations, consultations, reflections, and individual and small-group teaching opportunities.

(cf. 4131 - Staff Development)

(cf. 4131.1 - Teacher Support and Guidance)

Support and supervision provided to interns shall include the following: (Education Code 44830.3; 5 CCR 80033)

1. **Professional Development Plan:** The Superintendent or designee shall, in cooperation with the college/university, counsel each intern and, with the concurrence of the intern, shall develop a plan for the intern to complete the requirements to earn a credential in the content or specialty area(s) of the intern credential.

The plan shall include the components described in Education Code 44830.3, including, but not limited to, provisions for at least 120 clock hours (or the semester or quarter unit equivalent) of mandatory preservice training tailored to the grade level or class to be taught, additional instruction during the first semester or first year of service when required, and an annual evaluation of the intern.

2. **Assignment of Mentor Teacher:** Before an intern assumes daily teaching responsibilities, the Superintendent or designee shall assign him/her a mentor teacher who possesses a valid corresponding life or clear teaching credential and a minimum of three years of successful teaching experience.

The intern shall receive support from a mentor teacher who is assigned to the same school. If two or more mentor teachers are assigned to an intern, at least one of them shall be experienced in the curricular area(s) of the intern's assignment.

3. **Support During School Year:** Support and supervision shall include coaching, modeling, and demonstrating within the classroom. In addition, the intern shall receive assistance with course planning and with problem-solving regarding students, curriculum, and effective teaching methodologies.

Such support and supervision shall be provided for a minimum of 144 hours per school year or, for late hires, four hours multiplied by the number of instructional weeks remaining in the school year. At least two hours of support and supervision shall be provided every five instructional days.

4. **Additional Support Addressing the Needs of English Learners:** For any intern who enters the intern program without a valid English learner authorization, bilingual authorization, or crosscultural, language, and academic development certificate, the Superintendent or designee shall identify an individual who will be immediately

INTERNS

available to assist the intern with planning lessons that are appropriately designed and differentiated for English learners, for assessing language needs and progress, and for support of language-accessible instruction through in-classroom modeling and coaching as needed. This individual may be the same mentor identified in item #2 above, provided he/she possesses an English learner authorization and will be immediately available to assist the intern.

In addition, the district and college/university shall provide such interns with additional support and supervision, including in-classroom coaching, specific to the needs of English learners. Such support and supervision shall be provided for 45 hours per school year or, for late hires, five hours multiplied by the number of months remaining in the school year.

An intern who passes the California Teaching English Learners examinations may be exempted from these requirements.

(cf. 4112.22 - Staff Teaching English Language Learners)

The Superintendent or designee shall inform qualified interns preparing for a multiple or single subject credential of the early completion option which allows them to challenge certain requirements of the intern program in areas where they have demonstrated competence.

In order to complete the intern program early and be recommended for a preliminary credential, candidates shall meet all requirements of the intern credential and the additional assessments and coursework specified in Education Code 44468.

Regulation: MADERA UNIFIED SCHOOL DISTRICT
Approved: December 13, 2011 Madera, California
Revised: December 9, 2014 Madera, California

Certificated Personnel

EVALUATION/SUPERVISION

The Governing Board believes that regular, comprehensive evaluations designed to hold instructional staff accountable for their performance, are key to improving their teaching skills and raising students' levels of achievement.

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4315 - Evaluation/Supervision)

Evaluations shall be used to recognize the exemplary skills and accomplishments of staff and to identify areas needing improvement. When areas needing improvement are identified, the Board expects employees to accept responsibility for improving their performance and encourages them to take initiative to request assistance as necessary, including participation in appropriate staff development and/or individualized teacher support and guidance programs.

(cf. 4117.4 - Dismissal)

(cf. 4117.6 - Decision Not to Rehire)

(cf. 4131 - Staff Development)

(cf. 4131.1 - Teacher Support and Guidance)

The Superintendent or designee shall assess the performance of certificated instructional staff as it reasonably relates to the following criteria: (Education Code 44662)

1. Students' progress toward meeting district standards of expected achievement for their grade level in each area of study and, if applicable, towards the state-adopted content standards as measured by state-adopted criterion-referenced assessments

(cf. 6011 - Academic Standards)

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

2. The instructional techniques and strategies used by the employee
3. The employee's adherence to curricular objectives
4. The establishment and maintenance of a suitable learning environment within the scope of the employee's responsibilities

With the agreement of the exclusive representative of the certificated staff when applicable, the Superintendent or designee may incorporate objective standards from the National Board for Professional Teaching Standards and/or the California Standards for the Teaching Profession into district evaluation standards.

EVALUATION/SUPERVISION

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

(cf. 4140/4240/4340 - Bargaining Units)

The evaluation of certificated employee performance shall not include the use of publishers' norms established by standardized tests. (Education Code 44662)

Noninstructional certificated employees shall be evaluated on their performance in fulfilling their defined job responsibilities. (Education Code 44662)

The Superintendent or designee shall ensure that evaluation ratings have uniform meaning and are uniformly applied throughout the district.

Legal Reference:

EDUCATION CODE

33039 State guidelines for teacher evaluation procedures

35171 Availability of rules and regulations for evaluation of performance

44660-44665 Evaluation and assessment of performance of certificated employees (the Stull Act)

GOVERNMENT CODE

3543.2 Scope of representation

UNITED STATES CODE, TITLE 20

6319 Highly qualified teachers

7801 Definition of highly qualified teacher

Management Resources:

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

California Standards for the Teaching Profession, 2009

WEB SITES

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

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

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

National Board for Professional Teaching Standards: <http://www.nbpts.org>

Policy **MADERA UNIFIED SCHOOL DISTRICT**

Adopted: December 13, 2011 Madera, California

Revised: December 9, 2014 Madera, California

Certificated Personnel

EVALUATION/SUPERVISION

Evaluation of certificated employees shall be conducted in accordance with the procedures established in this administrative regulation and applicable collective bargaining agreements. To the extent that any of those provisions conflict, the procedures in the collective bargaining agreement shall be implemented.

(cf. 4141/4241 - Collective Bargaining Agreement)

The Superintendent or designee shall print and make available to certificated employees written regulations related to the evaluation of their performance in their assigned duties. (Education Code 35171)

(cf. 4112.9 - Employee Notifications)

Frequency of Evaluations

Each probationary certificated employee shall be evaluated at least once each school year. (Education Code 44664)

(cf. 4116 - Probationary/Permanent Status)

(cf. 4117.6 - Decision Not to Rehire)

Each certificated employee with permanent status shall be evaluated and assessed at least every other year. If the employee receives an unsatisfactory evaluation, he/she shall be annually evaluated until he/she achieves a positive evaluation or is separated from the district. (Education Code 44664)

(cf. 4117.4 - Dismissal)

Alternatively, if the evaluator and employee agree, a permanent employee shall be evaluated at least every five years provided he/she has been employed by the district at least 10 years, was rated in his/her previous evaluation as meeting or exceeding standards, and meets the qualifications of a highly qualified teacher as defined in 20 USC 7801, if his/her position requires such qualifications. Either the evaluator or the employee may withdraw consent for the alternative schedule at any time. (Education Code 44664)

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

Evaluation Results

Certificated instructional employees shall receive a written copy of their evaluation no later than 30 days before the last scheduled school day of the school year in which the evaluation takes place. Before the last scheduled school day of the school year, the employee and the evaluator shall meet to discuss the evaluation. (Education Code 44663)

EVALUATION/SUPERVISION

Non-instructional certificated staff members employed on a 12-month basis shall receive a copy of their evaluation no later than June 30 of the year in which the evaluation takes place.

Before July 30, the employee and the evaluator shall meet to discuss the evaluation.
(Education Code 44663)

Instructional and non-instructional certificated employees shall have the right to respond in writing to their evaluation. This response shall become a permanent attachment to the employee's personnel file. (Education Code 44663)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

Evaluations shall include recommendations, if necessary, as to areas in need of improvement in the employee's performance. If an employee is not performing satisfactorily according to teaching standards approved by the Governing Board pursuant to Education Code 44662, the Superintendent or designee shall so notify the employee in writing and shall describe the unsatisfactory performance. The Superintendent or designee shall confer with the employee, make specific recommendations as to areas needing improvement, and endeavor to provide assistance to the employee in his/her performance. (Education Code 44664)

The Superintendent or designee may require any certificated employee who receives an unsatisfactory rating in the area of teaching methods or instruction to participate in a program designed to improve appropriate areas of performance and to further student achievement and the district's instructional objectives. (Education Code 44664)

(cf. 4131 - Staff Development)

(cf. 4131.1 - Teacher Support and Guidance)

Qualifications of Evaluators

The Superintendent or designee shall assign the principal or other appropriate supervisory personnel to evaluate certificated staff. He/she shall ensure that the evaluator:

1. Possesses a valid administrative credential
2. Is competent in the instructional methodologies used by the teachers being evaluated
3. Is skilled in the supervision of instruction and in techniques and procedures related to the evaluation of instruction
4. Is familiar with district curriculum priorities and practices, district standards for student progress, and district policies and procedures related to personnel supervision, performance evaluation, and staff development

Regulation: MADERA UNIFIED SCHOOL DISTRICT

Approved: December 13, 2011 Madera, California

Revised: December 9, 2014 Madera, California

Personnel

Personnel Reduction

The Governing Board may reduce the number of probationary and permanent certificated employees when, in the opinion of the Board, one or more of the following conditions makes such reduction necessary:

1. Average daily attendance (ADA) in all of the schools in the district during the first six months of the school year has declined below the level for the same period in either of the previous two school years. (Education Code 44955)
2. A particular kind of service is to be reduced or discontinued not later than the beginning of the following school year. (Education Code 44955)
3. Attendance in the district will decline in the following year as a result of the termination of an interdistrict tuition agreement. (Education Code 44955)
4. An amendment of state law requires modification of the curriculum. (Education Code 44955)
5. During the time period between five days after the enactment of the Budget Act and August 15 of that fiscal year, the Board determines that the district's total revenue limit per ADA for the fiscal year of that Budget Act has not increased by at least two percent. (Education Code 44955.5)

Determination of the Order of Layoffs

When it is necessary to reduce the number of certificated employees for any of the reasons listed above, the services of employees shall be terminated in the inverse of the order in which they were employed by the district in probationary status, except as otherwise authorized by law. (Education Code 44844, 44955)

The Superintendent or designee shall maintain the seniority list for this purpose and shall make it available upon request.

Unless otherwise provided by law, a permanent employee shall have the right to be retained over a probationary employee or any employee with less seniority if the position is one for which he/she is certificated and competent to render service. (Education Code 44955)

(cf. 4112.2 - Certification)

(cf. 4112.22 - Staff Teaching English Language Learners)

(cf. 4112.23 - Special Education Staff)

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

(cf. 4113 - Assignment)

(cf. 4116 - Probationary/Permanent Status)

To determine the order of termination between employees who first rendered paid service on the same date, the Board shall rank order those employees solely on the basis of the needs of

Personnel

the district and students. Upon the request of an employee whose order of termination is to be determined based on such ranking, the Board shall furnish the employee, no later than five days prior to the commencement of the administrative hearing on the layoff, a written statement of the specific criteria used in determining the order of termination and the application of the criteria in ranking the employee relative to the other employees in the group. (Education Code 44955)

The district may deviate from terminating certificated employees in order of seniority for either of the following reasons: (Education Code 44955, 44956)

1. To fill a demonstrated specific need for personnel to teach a specific course or courses of study, or to provide services authorized by a services credential with a specialization in either student personnel services or health for a school nurse, when the certificated employee has the necessary special training and experience which others with more seniority do not possess
2. To maintain or achieve compliance with constitutional requirements related to equal protection of the law

Notice and Hearing Rights

When it becomes necessary to reduce the number of permanent and/or probationary employees pursuant to Education Code 44955 as specified in items #1-4 above, the district shall give notice to the affected employees, no later than March 15, stating the reasons for the action and the employees' right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 44949, 44955, and other applicable provisions of law.

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

When an employee has requested a hearing before an administrative law judge regarding the reduction or discontinuation of services, the Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations of the administrative law judge shall be binding on the Board. (Education Code 44949)

The Board may conduct its own hearing, adopt the judge's proposed decision, refer the case back to the judge for additional evidence, or reject or modify the proposed decision and make its own determination based upon its review of the record.

Following the Board's decision, the Superintendent or designee shall give final notice, in the manner specified, to the affected employees before May 15 unless the parties agree otherwise in accordance with procedures required by law. (Education Code 44955)

Personnel

When layoffs become necessary pursuant to Education Code 44955.5 as specified in item #5 above, layoff proceedings shall be carried out as required by law but in accordance with a schedule of notice and hearing adopted by the Board. (Education Code 44955.5)

Reappointment

If the number of employees is increased or the discontinued service reestablished, permanent certificated employees shall have the right to reappointment, in order of seniority, for 39 months from the date of termination. Probationary certificated employees shall have the same right for 24 months after being terminated, subject to the prior reappointment rights of permanent employees. (Education Code 44956, 44957)

During the period of the preferred right to reappointment, permanent certificated employees shall, in the order of original employment, be offered first opportunity for substitute service during the absence of any employee who has been granted a leave of absence or who is temporarily absent from duty. Such substitute service may be terminated upon the return to duty of the other employee. Such substitute service shall not affect the retention of the employees' previous classification and rights. Probationary certificated employees shall have the same right to substitute service during the period of preferred right to reappointment to the extent required by law, subject to the rights of permanent certificated employees. (Education Code 44918, 44956, 44957)

(cf. 4121 - Temporary/Substitute Employees)

Before reappointing any certificated employee to teach a subject which he/she has not previously taught and for which he/she does not have a teaching credential or which is not within the employee's major area of postsecondary study, the Board shall require the employee to pass a subject matter competency test in the appropriate subject. (Education Code 44955, 44956)

Reappointed certificated employees shall not be subject to any requirements that were not imposed on employees who continued in service. Their period of absence shall be treated as a leave of absence and not considered a break in the continuity of their service. (Education Code 44956, 44957)

Legal Reference:

EDUCATION CODE

44830 Employment of certificated persons

44949 Dismissal of probationary employees

44955 Reduction in number of permanent employees

44955.5 Termination of certificated employees

44956-44959.5 Rights of employees

GOVERNMENT CODE

3543.2 Scope of representation

UNEMPLOYMENT INSURANCE CODE

1089 Notification of unemployment insurance benefits

CODE OF REGULATIONS, TITLE 22

1089-1 Notification of unemployment insurance benefits

Personnel

COURT DECISIONS

Vergara v. State of California, (2014) Superior Court State of California, County of Los Angeles, Case. No. BC 484642

California Teachers Association v. Vallejo City Unified School District, (2007) 149 Cal.App.4th 135

Bakersfield Elementary Teachers Association v. Bakersfield City School District, (2006) 145 Cal.App.4th 1260

Cousins v. Weaverville Elementary School District, (1994) 24 Cal.App.4th 1846

Forker v. Board of Trustees, (1984) 160 Cal.App.3d 13

Moreland Teachers Assoc. v. Kurze, (1980) 109 Cal.App.3d 648

King v. Berkeley Unified School District, (1979) 89 Cal.App.3d 1016

Management Resources:

WEB SITES

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

Policy **MADERA UNIFIED SCHOOL DISTRICT**

Adopted: December 13, 2011 Madera, California

Approved: December 9, 2014 Madera, California

Personnel

TEACHER SUPPORT AND GUIDANCE

The Governing Board recognizes the link between teacher effectiveness and student learning and desires to provide structured, individualized support and guidance to teachers as necessary to enhance their performance and support teacher retention. The Superintendent or designee shall develop a program of intensive professional development and consultation to help interns and beginning teachers apply their academic preparation more effectively in the classroom and to assist other teachers who need additional development in subject matter knowledge, instructional methods, and/or classroom management.

(cf. 4112.21 - Interns)

The Superintendent or designee shall coordinate individualized teacher support and guidance activities developed pursuant to this policy with other district staff development programs and staff evaluation processes.

(cf. 4115 - Evaluation/Supervision)

(cf. 4131 - Staff Development)

Teachers may volunteer to participate in a teacher support and guidance program or may be referred to such services based on their performance evaluation.

Support providers shall be experienced certificated personnel who are knowledgeable about teacher development and needed competencies and have strong interpersonal and communication skills. Support may include, but is not limited to, classroom observations, regular meetings with the support provider, and an individualized plan for professional development or coursework that takes into consideration the teacher's assignment and prior preparation and experience. The roles and responsibilities of support providers shall be clearly defined in writing and communicated to all participants.

The Superintendent or designee shall ensure the timely assignment of qualified support providers to participating teachers and for reassignment as needed. He/she shall also ensure that each support provider receives appropriate training to serve in a support capacity and is provided adequate time and resources to assist other teachers.

The district may provide a stipend to support providers in accordance with the collective bargaining agreement and district budget.

(cf. 3100 - Budget)

(cf. 4141/4241 - Collective Bargaining Agreement)

The performance of a participating teacher shall be monitored by the support provider, Superintendent or designee, and/or a panel of teachers and administrators in order to determine whether the teacher has met program goals and to make recommendations for follow-up support or employment action, as appropriate.

TEACHER SUPPORT AND GUIDANCE

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

(cf. 4117.4 - Dismissal)

(cf. 4117.6 - Decision Not to Rehire)

(cf. 4118 - Suspension/Disciplinary Action)

The Superintendent or designee shall regularly evaluate the district's teacher support and guidance programs and shall report to the Board regarding program effectiveness in meeting district goals for teacher quality and retention. Evaluation reports may include, but are not limited to, data on program enrollment and completion, subsequent retention rates of participating teachers, and interviews or surveys of program participants.

(cf. 0500 - Accountability)

Beginning Teacher Induction Program

The Superintendent or designee shall inform beginning teachers who possess a preliminary credential about induction programs or other options that are available to help them fulfill the requirements of the clear multiple subject, single subject, or education specialist credential pursuant to Education Code 44259.

(cf. 4112.2 - Certification)

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

The district's beginning teacher induction program shall meet program standards adopted by the CTC and shall support beginning teachers in meeting the competencies described in the California Standards for the Teaching Profession.

The beginning teacher's knowledge and classroom practice shall be regularly assessed using multiple measures and the results shall be used to monitor and revise individual induction plans. The Superintendent or designee shall maintain a complete record of each participating teacher's progress toward completion of clear credential requirements.

When the teacher has successfully completed the induction program, the Board shall recommend to the CTC that he/she be awarded a clear teaching credential.

Legal Reference:

EDUCATION CODE

44259 *Credential requirements*

44259.5 *Standards for professional preparation programs*

44275.4 *Credential requirements, induction, out-of-state teachers*

44325-44328 *District interns*

44450-44468 *University interns*

44830.3 *Interns, professional development and guidance*

CODE OF REGULATIONS, TITLE 5

6100-6126 *Teacher qualifications, No Child Left Behind Act*

80021 *Short-term staff permit*

80021.1 *Provisional internship permit*

80026.5 *Orientation, guidance, and assistance for emergency permit holders*

80033 *Intern teaching credential*

80055 *Intern credential*

TEACHER SUPPORT AND GUIDANCE

80413 *Credential requirements*
80413.3 *Credential requirements; teachers with out-of-state credentials*
UNITED STATES CODE, TITLE 20
6319 *Highly qualified teachers*
6601-6702 *Preparing, training and recruiting high quality teachers and principals*
7801 *Definitions, highly qualified teacher*

Management Resources:

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS
SB 2042 Multiple Subject and Single Subject Preliminary Credential Program Standards, rev. February 2014
Intern Preservice, Support and Supervision Requirements: Preparation to Teach English Learners, Program Sponsor Alert 13-06, June 3, 2013
Education Specialist Teaching and Other Related Services Credential Program Standards, rev. May 2013
Multiple and Single Subject Induction Programs (program standards, preconditions, and language addressing the teaching of English learners), rev. January 2013
California Standards for the Teaching Profession, October 2009
WEB SITES
California Department of Education: <http://www.cde.ca.gov>
California Federation of Teachers: <http://www.cft.org>
California Teachers Association: <http://www.cta.org>
Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Policy MADERA UNIFIED SCHOOL DISTRICT
Adopted: December 13, 2011 Madera, California
Approved: December 9, 2014 Madera, California

Certificated Personnel

TEACHER SUPPORT AND GUIDANCE

Selection of Support Providers

The Superintendent or designee shall design a written application for certificated personnel who want to be mentor teachers or support providers.

Any employee designated by the Superintendent or designee as a support provider shall, at a minimum, meet the following qualifications:

1. Possess a clear credential

(cf. 4112.2 - Certification)

2. Have at least three years of full-time teaching experience

3. Have demonstrated effective communication skills, subject matter knowledge, and mastery of a range of teaching strategies necessary to meet the needs of students

The Superintendent or designee may establish a districtwide or school site advisory committee to verify that candidates fulfill the qualifications established by the district, interview candidates, and recommend candidates to the Superintendent or designee.

The Superintendent or designee shall make the final selection of support providers and shall assign support providers to participating teachers. To the extent possible, the assigned support provider shall be one who teaches at the same school, the same grade levels, and/or in the same subject matter as the teacher(s) to whom he/she is assigned. No support provider shall be assigned to more than five teachers during a school year.

(cf. 4113 - Assignment)

The Superintendent or designee shall regularly evaluate the effectiveness of the support provider and may reassign or revoke his/her designation as a support provider.

Peer Review Panel

The Superintendent or designee shall establish a peer review program to provide struggling teachers with feedback and guidance. When a teacher volunteers to participate or is referred by the principal due to unsatisfactory performance, written performance goals shall be established which are aligned with student learning and teacher evaluation criteria. The teacher shall be assigned a consulting teacher who shall provide assistance and review through multiple observations of the teacher during periods of classroom instruction. In addition, the teacher shall participate in sufficient professional development activities to assist him/her to improve teaching skills and knowledge. The consulting teacher shall maintain a written record of the teacher's activities and performance and shall regularly communicate with the principal regarding the teacher's progress.

TEACHER SUPPORT AND GUIDANCE

(cf. 4115 - Evaluation/Supervision)

The Superintendent or designee shall establish a joint teacher-administrator peer review panel composed of a majority of teachers selected by other teachers, with the remainder consisting of administrators selected by the Superintendent or designee. The joint teacher-administrator peer review panel shall review reports prepared by the consulting teacher and shall make recommendations to the Superintendent or designee as to whether the participating teacher should be exited from the program due to satisfactory improvement, remain in the program because he/she would possibly benefit from additional support from the program, or be recommended for dismissal.

(cf. 4117.4 - Dismissal)

(cf. 4118 - Suspension/Disciplinary Action)

Regulation: Madera Unified School District, Madera, CA

Adopted: December 9, 2014

Administrative and Supervisory Personnel

EVALUATION/SUPERVISION

The Governing Board believes that regular, comprehensive evaluations designed to hold administrative and supervisory staff accountable for their performance are key to improving their instructional leadership and management skills. Evaluations shall be linked to the district's vision and goals and school improvement plans.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0500 - Accountability)

(cf. 2140 - Evaluation of the Superintendent)

(cf. 4300 - Administrative and Supervisory Personnel)

Evaluations shall be used to recognize the exemplary skills and accomplishments of administrative and supervisory employees, serve as a criterion for contract renewals, and identify areas needing improvement. When the evaluation indicates areas needing improvement, the Board expects employees to take the initiative to improve their performance and for their supervisors to assist them in obtaining needed job skills.

(cf. 4331 - Staff Development)

Administrative and supervisory employees shall be evaluated in accordance with provisions of employee contracts and/or applicable collective bargaining agreements as appropriate.

(cf. 4140/4240/4340 - Bargaining Units)

(cf. 4312.1 - Contracts)

The Superintendent or designee shall make written evaluation procedures available to all administrative and supervisory employees.

(cf. 4112.9 - Employee Notifications)

An employee shall be evaluated annually for the first and second years of employment as an administrator or supervisor in the district, and at least every two years thereafter, unless otherwise provided for in an employee contract or collective bargaining agreement. Evaluations may occur between scheduled periods at the request of the employee, his/her supervisor, or the Superintendent or designee.

The Superintendent or designee shall establish clear, objective criteria for evaluation based on the job responsibilities of each administrative or supervisory position.

Evaluation criteria for certificated school site administrators may be based on the California Professional Standards for Educational Leaders (CPSEL) and also may include, but not be limited to, evidence of: (Education Code 44671)

Administrative and Supervisory Personnel

EVALUATION/SUPERVISION

1. Academic growth of students, based on multiple measures which may include student work as well as student and school longitudinal data that demonstrate academic growth over time.

Assessments used for this purpose shall be valid and reliable and used for the intended purposes and for the appropriate student populations. Local and state academic assessments may include, but are not limited to, state standardized assessments and formative, summative, benchmark, end-of-chapter, end-of-course, Advanced Placement, International Baccalaureate, college entrance, and performance assessments.

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6141.5 - Advanced Placement)

2. Effective and comprehensive teacher evaluations, including, but not limited to, curricular and management leadership, ongoing professional development, teacher-principal teamwork, and professional learning communities
3. Culturally responsive instructional strategies to address and eliminate the achievement gap
4. The ability to analyze quality instructional strategies and provide effective feedback that leads to instructional improvement
5. High expectations for all students and leadership to ensure active student engagement and learning
6. Collaborative professional practices for improving instructional strategies
7. Effective school management, including personnel and resource management, organizational leadership, sound fiscal practices, a safe campus environment, and appropriate student behavior
8. Meaningful self-assessment to improve as a professional educator, which may include, but not be limited to, a self-assessment based on the CPSEL and the identification of areas of strengths and areas for professional growth to engage in activities to foster professional growth
9. Consistent and effective relationships with students, parents/guardians, teachers, staff, and other administrators

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

Administrative and Supervisory Personnel

EVALUATION/SUPERVISION

The evaluation shall be dated and signed by the employee and evaluator. The employee may respond in writing to the evaluation within a reasonable time after receiving a copy of the evaluation. The response shall be attached to the evaluation and placed in the employee's personnel file.

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

Classified Senior Management and Supervisory Employees

Classified senior management and supervisory employees shall be evaluated in accordance with the procedures developed by the Superintendent or designee and approved by the Board.

(cf. 4215 - Evaluation/Supervision)

Evaluations shall be used to recognize the exemplary skills and accomplishments of classified senior management and supervisory employees and to identify areas needing improvement. When the evaluation indicates areas needing improvement, the Board expects such staff to take the initiative to improve their performance and for their supervisors to assist them in obtaining needed job skills.

(cf. 4331 - Staff Development)

The evaluation shall be dated and signed by the classified senior manager or supervisory employee and his/her supervisor. The manager or supervisory employee may respond in writing to the evaluation within a reasonable time after receiving a copy of the evaluation. The response shall be attached to the evaluation and placed in his/her personnel file.

(cf. 4112.6/4212.6/4312.6 - Personnel Records)

-Legal References:

EDUCATION CODE

35171 Availability of rules and regulations for evaluation of performance

44660-44665 Evaluation and assessment of performance of certificated employees

44670-44671 Principal evaluation

45113 Rules and regulations for the classified service in districts not incorporating the merit system

GOVERNMENT CODE

3540.1 Meeting and negotiating in public educational employment, definitions

3543.2 Scope of representation

3545 Determination of bargaining units

Management Resources:

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

California Professional Standards for Educational Leaders

WEB SITES

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

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

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

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

Administrative and Supervisory Personnel

EVALUATION/SUPERVISION

Policy MADERA UNIFIED SCHOOL DISTRICT
Adopted: December 13, 2011 Madera, California
Approved: December 9, 2014 Madera, California

Administrative and Supervisory Personnel

PROFESSIONAL STANDARDS

CALIFORNIA PROFESSIONAL STANDARDS FOR EDUCATIONAL LEADERS

Standard 1. Development and Implementation of a Shared Vision: Education leaders facilitate the development and implementation of a shared vision of learning and growth of all students.

- 1A. Student-Centered Vision: Leaders shape a collective vision that uses multiple measures of data and focuses on equitable access, opportunities, and outcomes for all students.
- 1B. Developing Shared Vision: Leaders engage others in a collaborative process to develop a vision of teaching and learning that is shared and supported by all stakeholders.
- 1C. Vision Planning and Implementation: Leaders guide and monitor decisions, actions, and outcomes using the shared vision and goals.

Standard 2. Instructional Leadership: Education leaders shape a collaborative culture of teaching and learning informed by professional standards and focused on student and professional growth.

- 2A. Professional Learning Culture: Leaders promote a culture in which staff engages in individual and collective professional learning that results in their continuous improvement and high performance.
- 2B. Curriculum and Instruction: Leaders guide and support the implementation of standards-based curriculum, instruction, and assessments that address student expectations and outcomes.
- 2C. Assessment and Accountability: Leaders develop and use assessment and accountability systems to monitor, improve, and extend educator practice, program outcomes, and student learning.

Standard 3. Management and Learning Environment: Education leaders manage the organization to cultivate a safe and productive learning and working environment.

- 3A. Operations and Facilities: Leaders provide and oversee a functional, safe, and clean learning environment.
- 3B. Plans and Procedures: Leaders establish structures and employ policies and processes that support students to graduate ready for college and career.
- 3C. Climate: Leaders facilitate safe, fair, and respectful environments that meet the intellectual, linguistic, cultural, social-emotional, and physical needs of each learner.

Administrative and Supervisory Personnel

PROFESSIONAL STANDARDS

CALIFORNIA PROFESSIONAL STANDARDS FOR EDUCATIONAL LEADERS

- 3D. Fiscal and Human Resources: Leaders align fiscal and human resources and manage policies and contractual agreements that build a productive learning environment.

Standard 4. Family and Community Engagement: Education leaders collaborate with families and other stakeholders to address diverse student and community interests and mobilize community resources.

- 4A. Parent and Family Engagement: Leaders meaningfully involve all parents and families, including underrepresented communities, in student learning and support programs.
- 4B. Community Partnerships: Leaders establish community partnerships that promote and support students to meet performance and content expectations and graduate ready for college and career.
- 4C. Community Resources and Services: Leaders leverage and integrate community resources and services to meet the varied needs of all students.

Standard 5. Ethics and Integrity: Education leaders make decisions, model, and behave in ways that demonstrate professionalism, ethics, integrity, justice, and equity and hold staff to the same standard.

- 5A. Reflective Practice: Leaders act upon a personal code of ethics that requires continuous reflection and learning.
- 5B. Ethical Decision-Making: Leaders guide and support personal and collective actions that use relevant evidence and available research to make fair and ethical decisions.
- 5C. Ethical Action: Leaders recognize and use their professional influence with staff and the community to develop a climate of trust, mutual respect, and honest communication necessary to consistently make fair and equitable decisions on behalf of all students.

Standard 6. External Context and Policy: Education leaders influence political, social, economic, legal, and cultural contexts affecting education to improve education policies and practices.

- 6A. Understanding and Communicating Policy: Leaders actively structure and participate in opportunities that develop greater public understanding of the education policy environment.

Administrative and Supervisory Personnel

PROFESSIONAL STANDARDS

CALIFORNIA PROFESSIONAL STANDARDS FOR EDUCATIONAL LEADERS

- 6B. Professional Influence: Leaders use their understanding of social, cultural, economic, legal, and political contexts to shape policies that lead all students to graduate ready for college and career.
- 6C. Policy Engagement: Leaders engage with policymakers and stakeholders to collaborate on education policies focused on improving education for all students.

Exhibit: MADERA UNIFIED SCHOOL DISTRICT
Version: December 13, 2011 Madera, California
Revised: December 9, 2014 Madera, California

Personnel

Drug And Alcohol Testing For School Bus Drivers

Note: The following administrative regulation reflects state and federal requirements (Vehicle Code 34520; 49 CFR 40.1-40.413, 382.101-382.605) for drug and alcohol testing of school bus drivers, including pre-employment, post-accident, random, reasonable suspicion, return-to-duty, and follow-up testing. Pursuant to 49 CFR 40.27, the district must not require a driver to sign a consent, release, waiver of liability, or indemnification agreement with respect to any part of the drug or alcohol testing process.

Definitions

For purposes of drug testing required by the U.S. Department of Transportation (DOT), drugs included in the tests are marijuana, cocaine, amphetamines, phencyclidine (PCP), and opiates. (49 CFR 40.3, 40.85, 382.107)

Alcohol concentration or level means the alcohol in a volume of breath expressed in terms of grams of alcohol per 210 liters of breath. For purposes of the DOT alcohol testing program, an alcohol level between 0.02 and 0.04 requires removal of the bus driver for a 24-hour period following the test. An alcohol level of 0.04 or higher requires immediate removal of the driver from performing safety-sensitive functions until the driver has successfully completed the return-to-duty process. (49 CFR 382.107, 382.201, 382.505)

Safety-sensitive function means all time from the time a driver begins to work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work. Safety-sensitive functions include, but are not limited to, all time driving or otherwise in the bus; waiting at a district facility to be dispatched; inspecting, servicing, or conditioning the bus or bus equipment; loading or unloading the bus; supervising or assisting in the loading or unloading of the bus; and repairing, obtaining assistance, or remaining in attendance upon a disabled bus. (49 CFR 382.107)

(cf. 3540 - Transportation)

(cf. 3542 - School Bus Drivers)

(cf. 3543 - Transportation Safety and Emergencies)

(cf. 4020 - Drug and Alcohol-Free Workplace)

Designated Employer Representative

Note: 49 CFR 40.35 and 40.215 require the district to identify a "designated employer representative" to perform the duties specified in 49 CFR 40.3. The following paragraph may be revised to reflect the title of the employee so designated.

The Superintendent or designee shall identify a designated employer representative and shall provide his/her name and telephone number to the testing contractor to contact about any problems or issues that may arise during the testing process. (49 CFR 40.35, 40.215)
The designated employer representative shall be responsible for receiving test results and

Drug And Alcohol Testing For School Bus Drivers

other communications, taking immediate action(s) to remove drivers from safety-sensitive functions, and making other required decisions in the testing and evaluation processes. (49 CFR 40.3)

Pre-employment Testing

When hiring a new driver, the Superintendent or designee shall, with the driver's written consent, request the driver's past drug and alcohol testing record, as specified in 49 CFR 40.25, from any employer who has employed the driver at any time during the previous two years. In addition, the Superintendent or designee shall ask the driver if he/she tested positive, or refused to test, on any pre-employment drug or alcohol test that was administered during the past two years in the course of applying for another safety-sensitive transportation position that he/she did not obtain. The driver shall not be permitted to perform safety-sensitive functions if he/she refuses to provide consent to obtain the information from previous employers, the information from previous employers is not received within 30 days of the date on which the driver first performed safety-sensitive functions for the district, or the driver or a previous employer reports a violation of a drug or alcohol regulation without subsequent completion of the return-to-duty process. (49 CFR 40.25, 382.413)

Upon making a contingent offer of employment to a driver and prior to the first time the driver performs safety-sensitive functions for the district, the Superintendent or designee shall require the driver to undergo testing for drugs and to receive a verified negative test result. This testing requirement may be waived if all of the following conditions exist: (49 CFR 382.301)

1. The driver has participated in a qualified drug testing program within the previous 30 days.
2. While participating in the program, the driver either was tested within the past six months or participated in a random drug testing program for the previous 12 months.
3. The Superintendent or designee has contacted the testing program(s) in which the driver has participated and has obtained information about the program and the driver's participation as specified in 49 CFR 382.301.
4. No prior employer of the driver of whom the district has knowledge has records of the driver's violation of federal drug testing regulations within the previous six months.

Note: The following optional paragraph is for use by districts that choose to conduct pre-employment alcohol testing; see the accompanying Board policy. Pursuant to 49 CFR 382.301, pre-employment alcohol testing is not required but, if the district chooses to conduct such testing, it must comply with the following requirements.

Drug And Alcohol Testing For School Bus Drivers

In addition, the Superintendent or designee shall require the driver to undergo pre-employment alcohol testing in accordance with the procedures in 49 CFR 40.1-40.605 and to receive a test result indicating an alcohol concentration level of less than 0.04. (49 CFR 382.301)

Post-Accident Testing

As soon as practicable following an accident involving a school bus or student activity bus, the Superintendent or designee shall ensure that the driver involved is tested for alcohol and/or drugs, ~~under either of the following conditions:~~ (49 CFR 382.303)

- ~~1. The accident involved loss of human life.~~
- ~~2. The driver receives a citation for a moving traffic violation and the accident involved bodily injury to a person who required immediate medical treatment away from the scene of the accident and/or disabling damage to one or more vehicles requiring towing.~~

The Superintendent or designee shall attempt to administer a required alcohol test up to eight hours following the accident and/or a drug test up to 32 hours following the accident. The results of an alcohol or drug test conducted by federal, state, or local officials having independent authority for the test shall be considered to meet this requirement. If the alcohol test is not administered within two hours following the accident, or the test for drugs is not administered within 32 hours following the accident, the Superintendent or designee shall make a record stating the reasons the test was not promptly administered. (49 CFR 382.303)

Random Testing

Note: The district may revise the following paragraph to specify the method by which it will select drivers for random drug and alcohol testing. Pursuant to 49 CFR 382.305, the district must randomly select drivers for testing using a scientifically valid method such as a random number table or a computer-based random number generator that is matched with drivers' Social Security numbers, payroll identification numbers, or other comparable identifying numbers. Pursuant to 49 CFR 40.347, the district may contract with a third-party administrator or join a consortium of employers to operate the random selection process.

The Superintendent or designee shall ensure that random, unannounced drug and alcohol tests of bus drivers are conducted on testing dates reasonably spread throughout the year. Such tests shall be conducted during, immediately before, or immediately after the performance of safety-sensitive functions. (49 CFR 382.305)

Note: The district must annually test at least 10 percent of district drivers for alcohol and at least 50 percent for drugs, in accordance with the calculations and procedures described in 49 CFR 382.305. The minimum required percentage is subject to change as determined necessary by the Federal Motor Carrier Safety Administration (FMCSA). Any such change

Drug And Alcohol Testing For School Bus Drivers

will be published in the Federal Register and on the FMCSA's web site and will be effective starting January 1 following such publication.

The Superintendent or designee shall ensure that the percentage of district drivers randomly tested for drugs and alcohol meets or exceeds the minimum annual percentage rates specified in 49 CFR 382.305 or subsequently published in the Federal Register.

Each driver selected for random testing shall have an equal chance of being tested each time selections are made. (49 CFR 382.305)

Each driver who is selected for testing shall proceed to the test site immediately or, if performing a safety-sensitive function other than driving a bus, then as soon as possible after ceasing that function. (49 CFR 382.305)

Reasonable Suspicion Testing

Note: The following section may be revised to reflect the position (e.g., driver's supervisor or other district employee) authorized and trained to make observations for reasonable suspicion drug or alcohol testing.

A driver shall be required to submit to a drug or alcohol test whenever the Superintendent or designee has reasonable suspicion that the driver has violated the prohibitions against the use of drugs or alcohol. Such reasonable suspicion shall be based on specific, contemporaneous, articulable observations, conducted during, immediately before, or immediately after the performance of safety-sensitive functions, concerning the driver's appearance, behavior, speech, and/or body odors. Reasonable suspicion of drug use may also include indications of the chronic and withdrawal effects of drugs. (49 CFR 382.307)

The person who makes the required observations for reasonable suspicion testing for drugs or alcohol shall be trained in accordance with 49 CFR 382.603. The person who makes the determination that reasonable suspicion exists to conduct an alcohol test shall not be the same person who conducts the alcohol test. (49 CFR 382.307)

Within 24 hours of the observed behavior or before the results of the drug or alcohol test are released, whichever is earlier, the Superintendent or designee shall prepare and sign a written record of the observations leading to a reasonable suspicion test. (49 CFR 382.307)

An alcohol test required as a result of reasonable suspicion shall be administered within eight hours following the determination of reasonable suspicion. If the test is not administered within two hours, the Superintendent or designee shall prepare and maintain on file a record stating the reasons the test was not promptly administered. (49 CFR 382.307)

In the absence of a reasonable suspicion alcohol test, the district shall take no action against a driver based solely on the driver's behavior and appearance, except that the driver shall not be

Drug And Alcohol Testing For School Bus Drivers

allowed to report for or remain on safety-sensitive functions until an alcohol test is administered and the results show a concentration less than 0.02 or 24 hours have elapsed following the determination of reasonable suspicion. (49 CFR 382.307)

Return-to-Duty Testing

Note: Pursuant to 49 CFR 40.305, the district may return a driver to safety-sensitive functions after he/she completes required education and treatment services as described in the accompanying Board policy and a return-to-duty drug or alcohol test. Such personnel decisions may be subject to collective bargaining or other legal requirements.

The Superintendent or designee may permit a driver who has violated federal drug or alcohol regulations to return to safety-sensitive functions after the driver has successfully complied with the education and treatment services prescribed by a substance abuse professional and has taken a return-to-duty drug or alcohol test. The driver shall not resume performance of safety-sensitive functions unless the drug test shows a negative result and/or the alcohol test shows a concentration of less than 0.02. (49 CFR 40.305, 382.309)

Follow-Up Testing

Note: Pursuant to 49 CFR 40.307, after a driver successfully complies with education and treatment services, the substance abuse professional will prescribe a follow-up testing plan and will present that plan to the designated employer representative. The plan must direct that the driver be subject to at least six unannounced follow-up tests in the first 12 months following the driver's return to safety-sensitive functions.

Upon receiving a written follow-up testing plan from a substance abuse professional, the Superintendent or designee shall determine the actual dates for follow-up testing consistent with those recommendations and shall ensure that such tests are unannounced and follow no discernable pattern as to their timing. No additional tests beyond those included in the plan shall be imposed by the district. (49 CFR 40.307-40.309, 382.111)

Notifications

Note: Pursuant to 49 CFR 382.601, the district is mandated to adopt policy and procedures pertaining to misuse of drugs and alcohol and to provide these materials to each driver. When conducting compliance inspections, the CHP reviews whether district policy or regulations contain all of items #1-11 below.

The Superintendent or designee shall provide each driver with materials explaining the federal regulations and the district's policy and procedure related to drug and alcohol testing and shall notify representatives of employee organizations of the availability of this information. This information shall include a detailed discussion of at least the following: (49 CFR 382.303, 382.113, 382.601)

Drug And Alcohol Testing For School Bus Drivers

1. The identity of the person designated by the district to answer driver questions about the materials
2. The categories of drivers who are subject to drug and alcohol testing
3. Sufficient information about the safety-sensitive functions performed by those drivers to make clear what period of the workday the driver is required to be in compliance
4. Specific information concerning prohibited driver conduct
5. The circumstances under which a driver will be tested for drugs and/or alcohol, including post-accident testing
6. The procedures that will be used to test for the presence of drugs and alcohol, protect the driver and the integrity of the testing processes, safeguard the validity of the test results, and ensure that those results are attributed to the correct driver
7. The requirement that a driver submit to drug and alcohol tests
8. An explanation of what constitutes a refusal to submit to a drug or alcohol test and the attendant consequences
9. The consequences for drivers found to have violated the prohibitions against drug or alcohol use, including the circumstances under which drivers will be removed immediately from safety-sensitive functions and the requirements for education, treatment, and return-to-duty testing
10. The consequences for drivers found to have a blood alcohol concentration between 0.02 and 0.04
11. Information concerning the effects of drug and alcohol use on an individual's health, work, and personal life; signs and symptoms of a drug or alcohol problem (the driver's or a co-worker's); and available methods of intervening when a drug or alcohol problem is suspected, including confrontation, referral to any employee assistance program, and/or referral to management

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

Each driver shall sign a statement certifying that he/she has received a copy of the above materials. The Superintendent or designee shall maintain the original of the signed certificate and may provide a copy of the certificate to the driver. (49 CFR 382.601)

In addition, prior to administering each alcohol or drug test, the driver shall be notified that the test is required pursuant to Title 49, Part 382, of the Code of Federal Regulations. (49 CFR 382.113)

AR 4112.42(g)
AR 4212.42(g)
AR 4312.42(g)

Drug And Alcohol Testing For School Bus Drivers

The driver shall be notified of the results of drug and alcohol tests in accordance with 49 CFR 382.411.

Records

Note: 49 CFR 40. 333 and 382.401 specify the records that must be retained by the district and how long each record must be retained (i.e., one year, two years, three years, five years, or indefinitely). Upon receiving a request from the FMCSA to inspect any such record, the district must make the record(s) available for inspection at the district office within two business days.

The Superintendent or designee shall maintain records of the district's drug and alcohol testing program in accordance with 49 CFR 40.333 and 382.401. Such records shall be maintained in a secure location with controlled access and shall be disclosed only in accordance with 49 CFR 382.405.

(cf. 3580 - District Records)

Regulation: MADERA UNIFIED SCHOOL DISTRICT, Madera, California
Adopted: December 9, 2014 Madera, California



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 09, 2014

Subject: Request Approval of the 2013-14 Audit Report

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

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, 2014, 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 2013-14*, 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, 2014, 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 2013-14 audit report.

Financial impact:

No audit findings

Superintendent's recommendation:

Superintendent recommends approval of the 2013-14 Audit Report.

Supporting documents attached:

- 2013-14 Audit Report
- Management Letter Findings

MADERA UNIFIED SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2014

MADERA UNIFIED SCHOOL DISTRICT

TABLE OF CONTENTS

JUNE 30, 2014

FINANCIAL SECTION

Independent Auditor's Report	2
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements	
Governmental Funds - Balance Sheet	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	17
Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances	18
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	19
Fiduciary Funds - Statement of Net Position	21
Fiduciary Funds - Statement of Changes in Net Position	22
Notes to Financial Statements	23

REQUIRED SUPPLEMENTARY INFORMATION

General Fund - Budgetary Comparison Schedule	56
Schedule of Other Postemployment Benefits (OPEB) Funding Progress	57

SUPPLEMENTARY INFORMATION

Schedule of Expenditures of Federal Awards	59
Local Education Agency Organization Structure	61
Schedule of Average Daily Attendance	62
Schedule of Instructional Time	63
Reconciliation of Annual Financial and Budget Report With Audited Financial Statements	64
Schedule of Financial Trends and Analysis	65
Schedule of Charter Schools	66
Combining Statements - Non-Major Governmental Funds	
Combining Balance Sheet	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	69
Note to Supplementary Information	71

INDEPENDENT AUDITOR'S REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	74
Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required by the OMB Circular A-133	76
Report on State Compliance	78

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results	81
Financial Statement Findings	82
Federal Awards Findings and Questioned Costs	83
State Awards Findings and Questioned Costs	84
Summary Schedule of Prior Audit Findings	85
Management Letter	86

FINANCIAL SECTION



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, 2014, 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 *Standards and Procedures for Audits of California K-12 Local Education Agencies 2013-2014*, 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, 2014, and the respective changes in financial position thereof 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, the District has elected to change its method of accounting for cost of debt issuance as prescribed by GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. 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, budgetary comparison information and other postemployment benefit information on pages 56 and 57, 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 20, 2014, 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 20, 2014



**MADERA UNIFIED
SCHOOL DISTRICT**
1902 Howard Road
Madera CA 93637
(559) 675-4500
(559) 675-1186 Fax
www.madera.k12.ca.us

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MADERA UNIFIED SCHOOL DISTRICT

Management Discussion and Analysis 2013-14

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, 2014.

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:

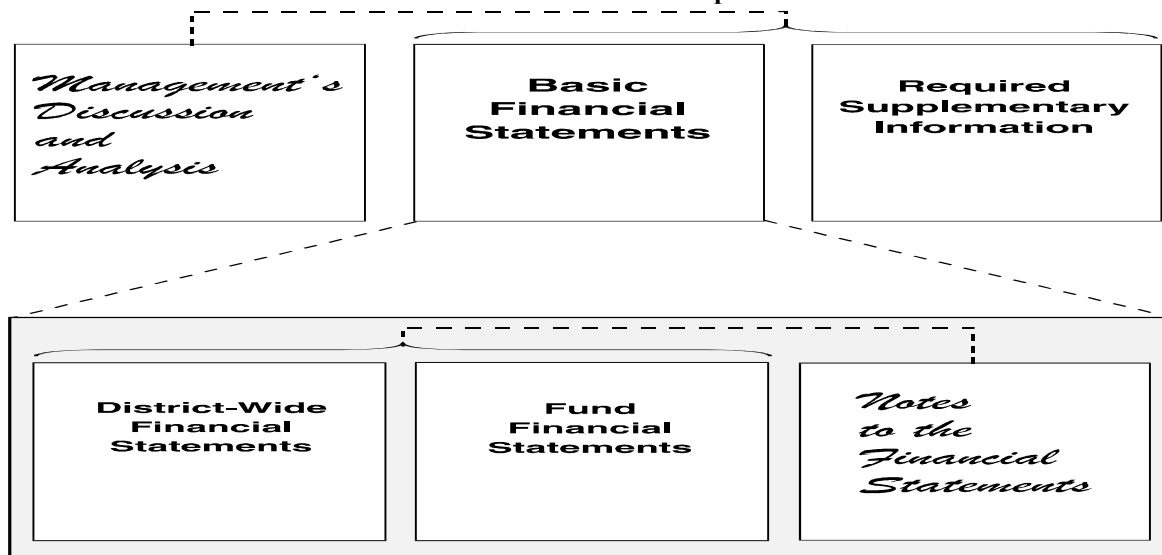
- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations 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 2013-14

Figure A-1. Organization of Madera Unified's Annual Financial Report



Summary **Detail**

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"> •statement of net position •statement of activities 	<ul style="list-style-type: none"> •balance sheet •statement of revenues, expenditures & changes in fund balances •reconciliation to government-wide financial statements 	<ul style="list-style-type: none"> •statement of fiduciary net position •statement of changes in fiduciary net position
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 2013-14

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

MADERA UNIFIED SCHOOL DISTRICT

Management Discussion and Analysis 2013-14

additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.

- **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 \$178.3 million on June 30, 2014, increasing by \$6.5 million (4 percent). (See Table A-1.)

Table A-1
Net Position
(in millions of dollars)

	Governmental Activities		
	2014	2013, Restated	Change
Assets			
Current and Other Assets	\$ 101.1	\$ 89.9	\$ 11.2
Capital Assets	194.0	198.0	(4.0)
Total Assets	<u>295.1</u>	<u>287.9</u>	<u>7.2</u>
Liabilities			
Long-Term Obligations Outstanding	99.8	102.1	(2.3)
Other Liabilities	17.0	14.0	3.0
Total Liabilities	<u>116.8</u>	<u>116.1</u>	<u>0.7</u>
Net Position			
Net Investment in Capital Assets	112.7	115.6	(2.9)
Restricted	23.4	19.3	4.1
Unrestricted	42.2	36.9	5.3
Total Net Position	<u>\$ 178.3</u>	<u>\$ 171.8</u>	<u>\$ 6.5</u>

MADERA UNIFIED SCHOOL DISTRICT

Management Discussion and Analysis 2013-14

Changes in net position. The District's total governmental revenues were \$183.1 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 \$117.2 million and property taxes contributing about \$24.9 million. Another \$36 million came from categorical programs, \$3.6 million came from fees charged for services, and \$1.4 million from miscellaneous sources including developer fees.

The total cost of all governmental programs and services was \$176.6 million. The District's expenses are predominantly related to educating and caring for students (81%). The purely administrative activities of the District accounted for just \$8.2 million.

Total revenues surpassed expenses, increasing net position \$6.5 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		
	2014	2013	Change
Revenues			
General Revenues:			
Federal and State Aid Formula	\$ 117.2	\$ 101.6	\$ 15.6
Property Taxes	24.9	22.5	2.4
Other	1.4	1.4	-
Program Revenues:			
Charges for Services	3.6	3.0	0.6
Categorical Programs	36.0	38.5	(2.5)
Total Revenues	<u>183.1</u>	<u>167.0</u>	<u>16.1</u>
Expenses			
Instruction Related	120.4	113.9	6.5
Pupil Services	23.6	22.2	1.4
General Administration	8.2	7.6	0.6
Plant Services	15.6	14.8	0.8
Other	8.8	7.3	1.5
Total Expenses	<u>176.6</u>	<u>165.8</u>	<u>10.8</u>
Increase in Net Position	<u><u>\$ 6.5</u></u>	<u><u>\$ 1.2</u></u>	<u><u>\$ 5.3</u></u>

MADERA UNIFIED SCHOOL DISTRICT

Management Discussion and Analysis 2013-14

GOVERNMENTAL ACTIVITIES

The recent good health of the District's finances can be credited both to diligent planning and monitoring of the budget to sustain financial solvency:

- Maintaining an awareness of the changing fiscal issues in the State of California, and moving forward with caution as the level of funding begins to improve.
- From 2008-09 through 2012-13 the district made \$24.2 million in budget reductions to maintain the District's financial solvency during the State's fiscal crisis.
- In 2013-14 the Local Control Funding Formula was implemented, replacing the previous Revenue Limit formula and State Categorical funding streams. The impact to Madera Unified School District in 2013-14 was a 7.8% increase in funding over the 2012-13 funding floor.
- The District continues to grow, with the average daily attendance increasing by 1.4 percent over the prior year.
- The District's classroom teacher staffing ratio for the 2013-14 school year was 25:1 in grades K-3 and 36:1 in grades 4-12.
- The 2013-14 year was used for planning purposes for implementation of the Local Control Accountability Plan in 2014-15.

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.

Table A-3
Net Cost of Governmental Activities
(in millions of dollars)

	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
Instruction	\$ 120.4	\$ 113.9	\$ 100.8	\$ 91.1
Student Transportation	6.2	6.3	6.2	2.5
Food Services	10.8	9.7	0.5	-
All Other Pupil Services	6.6	6.2	5.7	5.5
General Administration	8.2	7.6	7.0	6.4
Plant Services	15.6	14.8	15.2	14.2
Other	8.8	7.3	1.7	4.6
Total	\$ 176.6	\$ 165.8	\$ 137.1	\$ 124.3

MADERA UNIFIED SCHOOL DISTRICT

Management Discussion and Analysis 2013-14

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 \$84.1 million which was an increase of \$8.2 million over the prior year. The primary reasons for the increase were:

- The increase in the General Fund Balance of \$3.5 million is due primarily to increased State revenues and budgetary reductions.
- The capital project funds increased by \$4.3 million due to a General Fund contribution for future facilities needs.
- The debt service funds increased by about \$0.7 million as local debt service tax revenues exceeded debt service costs.
- The special revenue funds decreased by \$0.5 million. The deferred maintenance fund decreased by \$0.2 million due to ongoing maintenance and the cafeteria fund decreased by about \$0.3 million due to purchasing more products under contract.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget through May 31, 2014 was adopted on July 22, 2014. 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 made as well.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2014, the District had invested \$194 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 decrease of \$4 million or two percent over last year. Total accumulated depreciation for the year was \$78 million.

MADERA UNIFIED SCHOOL DISTRICT

Management Discussion and Analysis 2013-14

Table A-4
Capital Assets
(net of depreciation, in millions of dollars)

	Governmental Activities		Total Percentage Change
	2014	2013	
Land	\$ 13.8	\$ 13.8	0.0%
Site Improvements	12.2	9.6	27.1%
Construction in Progress	0.8	8.5	-90.6%
Buildings	162.2	160.5	1.1%
Furniture and Equipment	5.0	5.6	-10.7%
Total	\$ 194.0	\$ 198.0	-2.0%

We present more detailed information about our capital assets in the Notes to Financial Statements.

LONG-TERM OBLIGATIONS

At year-end the District had \$99.8 million long-term obligations outstanding – a decrease of 2.3 percent from last year - as shown in Table A-5.

Table A-5
Outstanding Long-Term Obligations
(in millions of dollars)

	Governmental Activities		Total Percentage Change
	2014	2013	
General Obligation Bonds	\$ 73.1	\$ 73.9	-1.1%
Certificates of Participation	16.7	16.2	3.1%
Capital Leases Payable	5.1	5.7	-10.5%
Early Retirement	0.7	1.7	-58.8%
Compensated Absences	0.4	0.9	-55.6%
Other Postemployment Benefits	3.7	3.5	5.7%
State Preschool Loan	0.1	0.2	-50.0%
Total	\$ 99.8	\$ 102.1	-2.3%

The District's S&P bond rating as of the most recent bond issuance was "AAA". 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.

MADERA UNIFIED SCHOOL DISTRICT

Management Discussion and Analysis 2013-14

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could significantly affect its financial health in the future:

- The State Budget Local Control Funding Formula (LCFF) and the impact it will have on funding for education in future years
- The State's ability to meet the cash flow obligations in previous years
- The outcome of District's negotiations with the various unions cannot be predicted
- Facilities Master Plan, Capital Projects, and Equipment Replacement needs
- The on-going cost of funding Post Employment Benefits for retirees per GASB 45
- Changing enrollment trends reflecting a fluctuation in growth compared to previous years
- Implementation of Common Core, Instructional Materials & Professional Development needs
- Technology infrastructure needs
- K-3 Class Size Reduction moving to 24:1 ratio's per LCFF
- Review of all staffing levels

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and 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, 2014

	Governmental Activities
ASSETS	
Deposits and investments	\$ 70,588,824
Receivables	29,687,049
Prepaid expenses	14,351
Stores inventories	864,396
Nondepreciable capital assets	14,575,575
Capital assets being depreciated	259,126,435
Accumulated depreciation	(79,721,657)
Total Assets	295,134,973
LIABILITIES	
Accounts payable	16,462,040
Unearned revenue	587,352
Current portion of long-term obligations	4,778,938
Noncurrent portion of long-term obligations	95,022,219
Total Liabilities	116,850,549
NET POSITION	
Net investment in capital assets	112,656,438
Restricted for:	
Debt service	4,903,264
Capital projects	8,948,773
Educational programs	4,585,724
Other activities	4,986,229
Unrestricted	42,203,996
Total Net Position	\$ 178,284,424

The accompanying notes are an integral part of these financial statements.

MADERA UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues	
		Charges for Services and Sales	Operating Grants and Contributions
Governmental Activities:			
Instruction	\$ 100,698,941	\$ 539,004	\$ 14,578,548
Instruction-related activities:			
Supervision of instruction	6,436,802	5,262	4,078,669
Instructional library, media, and technology	1,258,541	2,572	168,126
School site administration	11,963,409	78,140	150,382
Pupil services:			
Home-to-school transportation	6,245,900	11,188	4,028
Food services	10,828,469	677,949	9,645,048
All other pupil services	6,561,961	605	813,719
Administration:			
Data processing	1,734,565	28,309	10,193
All other administration	6,486,422	104,078	1,073,825
Plant services	15,604,487	47,685	328,190
Ancillary services	2,167,711	250	90
Community services	18,977	-	-
Interest on long-term obligations	4,685,092	-	-
Other outgo	1,990,127	2,048,006	5,167,169
Total Governmental Activities	\$ 176,681,404	\$ 3,543,048	\$ 36,017,987

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
 Miscellaneous

Subtotal, General Revenues

Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

The accompanying notes are an integral part of these financial statements.

**Net (Expenses)
Revenues and
Changes in
Net Position**

**Governmental
Activities**

\$ (85,581,389)

(2,352,871)

(1,087,843)

(11,734,887)

(6,230,684)

(505,472)

(5,747,637)

(1,696,063)

(5,308,519)

(15,228,612)

(2,167,371)

(18,977)

(4,685,092)

5,225,048

(137,120,369)

19,874,289

4,368,604

601,936

117,462,219

193,869

1,150,391

143,651,308

6,530,939

171,753,485

\$ 178,284,424

MADERA UNIFIED SCHOOL DISTRICT

GOVERNMENTAL FUNDS BALANCE SHEET JUNE 30, 2014

	General Fund	Building Fund	Non-Major Governmental Funds
ASSETS			
Deposits and investments	\$ 34,175,460	\$ 13,612,270	\$ 22,801,094
Receivables	27,227,026	5,030	2,454,993
Due from other funds	135,957	-	17,686
Prepaid expenditures	14,351	-	-
Stores inventories	597,859	-	266,537
Total Assets	\$ 62,150,653	\$ 13,617,300	\$ 25,540,310
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 15,898,880	\$ -	\$ 563,160
Due to other funds	12,646	5,040	135,957
Unearned revenue	587,352	-	-
Total Liabilities	16,498,878	5,040	699,117
Fund Balances:			
Nonspendable	640,210	-	271,677
Restricted	4,512,709	13,612,260	18,643,899
Committed	-	-	932,469
Assigned	6,979,548	-	4,993,148
Unassigned	33,519,308	-	-
Total Fund Balances	45,651,775	13,612,260	24,841,193
Total Liabilities and Fund Balances	\$ 62,150,653	\$ 13,617,300	\$ 25,540,310

The accompanying notes are an integral part of these financial statements.

Total Governmental Funds	
\$	70,588,824
	29,687,049
	153,643
	14,351
	864,396
\$	<u>101,308,263</u>

\$	16,462,040
	153,643
	<u>587,352</u>
	<u>17,203,035</u>
	911,887
	36,768,868
	932,469
	11,972,696
	<u>33,519,308</u>
	<u>84,105,228</u>
\$	<u>101,308,263</u>

MADERA UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2014

Total Fund Balance - Governmental Funds **\$ 84,105,228**
Amounts Reported for Governmental Activities in the
Statement of Net Position are Different Because:

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	\$ 273,702,010	
Accumulated depreciation is	<u>(79,721,657)</u>	
Net Capital Assets		193,980,353

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	72,930,835	
Certificates of participation	16,745,000	
State preschool loan program	119,940	
Compensated absences (vacations)	425,969	
Early retirement programs	694,154	
Capital leases payable	5,140,400	
Other postemployment benefits	<u>3,744,859</u>	
Total Long-Term Obligations		<u>(99,801,157)</u>
Total Net Position - Governmental Activities		<u><u>\$ 178,284,424</u></u>

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, 2014

	General Fund	Building Fund	Non-Major Governmental Funds
REVENUES			
Local Control Funding Formula	\$ 129,980,661	\$ -	\$ -
Federal sources	11,755,435	-	9,820,056
Other State sources	14,673,765	-	2,327,049
Other local sources	6,428,554	49,492	8,145,942
Total Revenues	162,838,415	49,492	20,293,047
EXPENDITURES			
Current			
Instruction	95,635,740	-	1,730,881
Instruction-related activities:			
Supervision of instruction	6,165,967	-	281,642
Instructional library, media and technology	1,259,713	-	-
School site administration	11,529,703	-	422,440
Pupil services:			
Home-to-school transportation	5,651,709	-	-
Food services	1,110	-	10,882,198
All other pupil services	6,547,595	-	31,519
Administration:			
Data processing	1,836,659	-	-
All other administration	5,767,984	-	807,561
Plant services	14,292,962	-	827,782
Facility acquisition and construction	91,464	-	1,345,598
Ancillary services	2,165,323	-	-
Community services	18,938	-	-
Other outgo	1,990,127	-	-
Debt service			
Principal	590,823	-	18,733,735
Interest and other	211,977	-	2,967,901
Total Expenditures	153,757,794	-	38,031,257
Excess (Deficiency) of Revenues			
Over Expenditures	9,080,621	49,492	(17,738,210)
Other Financing Sources (Uses)			
Transfers in	36,450	-	6,998,691
Other sources	31,389	-	16,745,000
Transfers out	(5,621,410)	(106,889)	(1,306,842)
Net Financing Sources (Uses)	(5,553,571)	(106,889)	22,436,849
NET CHANGE IN FUND BALANCES	3,527,050	(57,397)	4,698,639
Fund Balance - Beginning	42,124,725	13,669,657	20,142,554
Fund Balance - Ending	\$ 45,651,775	\$ 13,612,260	\$ 24,841,193

The accompanying notes are an integral part of these financial statements.

Total Governmental Funds	
\$	129,980,661
	21,575,491
	17,000,814
	14,623,988
	<u>183,180,954</u>
	 97,366,621
	 6,447,609
	1,259,713
	11,952,143
	 5,651,709
	10,883,308
	6,579,114
	 1,836,659
	6,575,545
	15,120,744
	1,437,062
	2,165,323
	18,938
	1,990,127
	 19,324,558
	3,179,878
	<u>191,789,051</u>
	 <u>(8,608,097)</u>
	 7,035,141
	16,776,389
	(7,035,141)
	<u>16,776,389</u>
	8,168,292
	75,936,936
\$	<u><u>84,105,228</u></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, 2014

Total Net Change in Fund Balances - Governmental Funds **\$ 8,168,292**
**Amounts Reported for Governmental Activities in the Statement
of Activities are Different Because:**

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 depreciation exceeds capital outlay in the period.

Depreciation expense	\$ (5,879,300)	
Capital outlays	<u>1,896,544</u>	
Net Expense Adjustment		(3,982,756)

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 \$1,049,301. Vacation paid was more than the amounts earned by \$449,249.

1,498,550

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:

(227,491)

Proceeds received from the sale of Certificates of Participation is 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.

(16,745,000)

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	2,465,000
Certificates of participation	16,235,000
State preschool loan program	33,735
Capital lease obligations	590,823

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, 2014**

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. This adjustment combines the net changes of the following balances:

Amortization of bond premium	\$ 81,177
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.	(1,586,391)
Change in Net Position of Governmental Activities	<u>\$ 6,530,939</u>

The accompanying notes are an integral part of these financial statements.

MADERA UNIFIED SCHOOL DISTRICT

FIDUCIARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2014

	Scholarship Trusts	Agency Funds
ASSETS		
Deposits and investments	\$ 91,126	\$ 348,015
Accounts receivable	20	-
Total Assets	<u>91,146</u>	<u>\$ 348,015</u>
LIABILITIES		
Due to student groups		
Dixieland	-	\$ 8,279
Jefferson	-	17,283
King	-	15,725
La Vina	-	714
Washington	-	5,777
Madera High	-	117,809
Eastin Arcola Continuation	-	10,709
Desmond Middle	-	11,811
Madera South High	-	159,908
Total Liabilities	<u>-</u>	<u>\$ 348,015</u>
NET POSITION - RESERVED		
Lorraine Thompson Scholarship	40,321	
Student Government Scholarship	2,181	
Albonico Scholarship	9,100	
E.L.L. Scholarship	125	
Ray Pool Scholarship	5,000	
J. Desmond Scholarship	120	
Dave Schoettler Memorial Scholarship	1,040	
K. Roberts Memorial Scholarship	120	
Science and Health Scholarship	43	
FCCLA Scholarship	296	
Binger Scholarship	2,329	
Cardenazz Roberts Scholarship	603	
Rodger Scott Memorial Scholarship	600	
School of Business Scholarship	500	
Joan Davis Scholarship	1,425	
Madera Lions Club	18,011	
Audrey Pool Scholarship	5,000	
F.F.A Memorial Fund Scholarship	2,332	
M. Wong Class of 85' Scholarship (MSHS)	2,000	
Total Net Position	<u>\$ 91,146</u>	

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, 2014

	Scholarship Trusts
ADDITIONS	
Private donations and earnings	
Lorraine Thompson Scholarship	\$ 157
Albonico Scholarship	9,100
Ray Pool Scholarship	5,000
Dave Schoettler Mem Scholarship	1,000
Binger Scholarship	8
Cardenazz Roberts Scholarship	3
Joan Davis Scholarship	500
Madera Lions Club	70
Audrey Pool Scholarship	5,000
M. Wong Class of 85' Scholarship (MSHS)	2,000
Total Additions	22,838
DEDUCTIONS	
Scholarships awarded and other expenditures	
Lorraine Thompson Scholarship	2,000
Student Government Scholarship	639
Ray Pool Scholarship	5,000
Michael A. Wong Class 85' Scholarship	1,000
Dave Schoettler Mem Scholarship	1,000
J. Hinton Scholarship	500
Joan Davis Scholarship	500
Madera Lions Club	7,000
Audrey Pool Scholarship	5,000
M. Wong Class of 85' Scholarship (MSHS)	2,000
Total Deductions	24,639
Change in Net Position	(1,801)
Net Position - Beginning	92,947
Net Position - Ending	\$ 91,146

The accompanying notes are an integral part of these financial statements.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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 three broad fund categories: governmental, proprietary, 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, 2014

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.

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, 2014

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.).

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).

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 debt.

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.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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.

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.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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.

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, 2014, 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.

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.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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.

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.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

Debt Issuance Costs, Premiums and Discounts

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities statement of net position. Debt premiums and discounts are amortized over the life of the bonds using the straight-line method.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

Fund Balances - Governmental Funds

As of June 30, 2014, 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.

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.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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 \$23,423,990 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.

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.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

Change in Accounting Principles

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined the elements included in financial statements, including deferred outflows of resources and deferred inflows of resources. In addition, Concepts Statement 4 provides that reporting a deferred outflow of resources or a deferred inflow of resources should be limited to those instances identified by the Board in authoritative pronouncements that are established after applicable due process. Prior to the issuance of this Statement, only two such pronouncements have been issued. Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, requires the reporting of a deferred outflow of resources or a deferred inflow of resources for the changes in fair value of hedging derivative instruments, and Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, requires a deferred inflow of resources to be reported by a transferor government in a qualifying service concession arrangement. This Statement amends the financial statement element classification of certain items previously reported as assets and liabilities to be consistent with the definitions in Concepts Statement No. 4. This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations.

The District has implemented the provisions of this Statement for the year ended June 30, 2014.

As the result of implementing GASB Statement No. 65, the District has restated the beginning net position in the government-wide Statement of Net Position, effectively decreasing net position as of July 1, 2013, by \$1,251,717. The decrease results from no longer deferring and amortizing bond issuance costs.

New Accounting Pronouncements

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.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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.
- 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.

This Statement is effective for fiscal years beginning after June 15, 2014. Early implementation is encouraged.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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.

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 provisions of this Statement are required to be applied simultaneously with the provisions of Statement No. 68.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2014, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 70,588,824
Fiduciary funds	439,141
Total Deposits and Investments	<u>\$ 71,027,965</u>

Deposits and investments as of June 30, 2014, consist of the following:

Cash on hand and in banks	\$ 399,264
Cash in revolving	33,140
Investments	70,595,561
Total Deposits and Investments	<u>\$ 71,027,965</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, 2014

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>\$ 70,561,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,561,209</u>	<u>\$ -</u>

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

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, 2014, \$225,287 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, 2014, consisted of intergovernmental grants, entitlements, state apportionments, and local sources. All receivables are considered collectible in full.

	General Fund	Bulding Fund	Non-Major Governmental Funds	Total	Scholarship Trusts
Federal Government					
Categorical aid	\$ 1,123,983	\$ -	\$ 1,647,096	\$ 2,771,079	\$ -
State Government					
State principal apportionment	22,230,497	-	-	22,230,497	-
Other state sources	2,558,112	-	241,572	2,799,684	-
Local Sources	1,314,434	5,030	566,325	1,885,789	20
Total Fund Statements	<u>\$ 27,227,026</u>	<u>\$ 5,030</u>	<u>\$ 2,454,993</u>	<u>\$ 29,687,049</u>	<u>\$ 20</u>

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2014, are as follows:

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 13,763,332	\$ -	\$ -	\$ 13,763,332
Construction in progress	8,492,619	222,694	7,903,070	812,243
Total Capital Assets Not Being Depreciated	22,255,951	222,694	7,903,070	14,575,575
Capital Assets being depreciated				
Land improvements	12,519,306	3,353,660	-	15,872,966
Buildings and improvements	216,811,501	5,653,646	-	222,465,147
Furniture and equipment	20,224,107	569,614	5,399	20,788,322
Total Capital Assets Being Depreciated	249,554,914	9,576,920	5,399	259,126,435
Less Accumulated Depreciation				
Land improvements	2,942,124	712,643	-	3,654,767
Buildings and improvements	56,278,857	4,045,294	-	60,324,151
Furniture and equipment	14,626,775	1,121,363	5,399	15,742,739
Total Accumulated Depreciation	73,847,756	5,879,300	5,399	79,721,657
Governmental Activities Capital Assets, Net	\$ 197,963,109	\$ 3,920,314	\$ 7,903,070	\$ 193,980,353

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
Instruction	\$ 4,097,944
School Administration	98,557
Pupil Transportation	667,310
Food Services	42,778
Data Processing Services	132,281
Plant Maintenance and Operations	840,430
Total Depreciation Expenses Governmental Activities	<u>\$ 5,879,300</u>

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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, 2014, between major and non-major governmental funds are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Funds		
General	\$ 135,957	\$ 12,646
Building	-	5,040
Total Major Governmental Funds	135,957	17,686
Total Non-Major Governmental Funds	17,686	135,957
Total All Governmental Funds	<u>\$ 153,643</u>	<u>\$ 153,643</u>

The Child Development Fund owes the General Fund for a temporary loan.	\$ 125,000
The General Fund owes the Deferred Maintenance Fund to cover maintenance expenses.	6,987
The General Fund owes the Cafeteria Fund for indirect costs.	5,545
The Building Fund owes the County School Facilities Fund for capital outlay expenditures.	5,040
The Cafeteria Fund owes the General Fund for indirect costs.	4,837
The Adult Education Fund owes the General Fund for indirect costs.	4,480
The Child Development Fund owes the General Fund for indirect costs.	1,640
The General Fund owes the Child Development Fund for miscellaneous items.	114
Total	<u>\$ 153,643</u>

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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, 2014, consist of the following:

The General Fund transferred to the Special Reserve - Capital Outlay Fund for future school construction needs.	\$ 4,079,959
The Capital Facilities Fund transferred to the Debt Service Fund for the 2004 debt service payments.	1,260,816
The General Fund transferred to the Deferred Maintenance Fund for maintenance projects.	667,218
The General Fund transferred to the Adult Education Fund for program operations.	600,000
The General Fund transferred to the Cafeteria Fund for reimbursement of noncompliant expenditures.	274,120
The Building Fund transferred to the County School Facilities Fund for construction costs.	106,889
The Capital Facilities Fund transferred to the General Fund the three percent developer fee.	36,450
The Adult Education Fund transferred to the Child Development Fund for Small Fry Nursery School.	9,576
The General Fund transferred to the Child Development Fund for miscellaneous items.	113
Total	<u><u>\$ 7,035,141</u></u>

NOTE 6 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2014, consist of the following:

	General Fund	Non-Major Governmental Funds	Total
Vendor payables	\$ 8,487,752	\$ 488,161	\$ 8,975,913
Deferred payroll	3,654,155	-	3,654,155
State principal apportionment	1,520,230	-	1,520,230
Accrued salaries and benefits	2,236,743	74,999	2,311,742
Total	<u><u>\$ 15,898,880</u></u>	<u><u>\$ 563,160</u></u>	<u><u>\$ 16,462,040</u></u>

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

NOTE 7 - UNEARNED REVENUE

Unearned revenue at June 30, 2014, consists of the following:

	General Fund
Federal financial assistance	\$ 499,758
State categorical aid	14,259
Local sources	73,335
Total	<u>\$ 587,352</u>

NOTE 8 - TAX AND REVENUE ANTICIPATION NOTES (TRANS)

At July 1, 2013, the District had outstanding Tax and Revenue Anticipation Notes in the amount of \$3,390,000, which matured on October 1, 2013.

Changes in the outstanding liabilities for the Tax and Revenue Anticipation Notes is as follows:

Issue Date	Rate	Maturity Date	Outstanding July 1, 2013	Additions	Payments	Outstanding June 30, 2014
2/20/13	2.00%	10/1/13	<u>\$ 3,390,000</u>	<u>\$ -</u>	<u>\$ 3,390,000</u>	<u>\$ -</u>

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 9 - LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014	Due in One Year
General obligation bonds-2005					
Current Interest Bonds	\$ 7,295,000	\$ -	\$ 1,180,000	\$ 6,115,000	\$ 1,310,000
Capital Appreciation Bonds	20,117,516	975,260	-	21,092,776	-
General obligation bonds-2006					
Current Interest Bonds	1,275,000	-	170,000	1,105,000	185,000
Capital Appreciation Bonds	2,678,064	131,084	-	2,809,148	-
General obligation bonds-2007					
Current Interest Bonds	15,980,000	-	800,000	15,180,000	895,000
Capital Appreciation Bonds	12,400,723	480,047	-	12,880,770	-
Premium	827,763	-	43,566	784,197	43,566
2012 Refunding general obligation bonds	12,790,000	-	315,000	12,475,000	335,000
Premium	526,555	-	37,611	488,944	37,611
Certificates of participation-2004	16,235,000	-	16,235,000	-	-
Certificates of participation-2014	-	16,745,000	-	16,745,000	870,000
State Preschool Revolving Loan	153,675	-	33,735	119,940	33,735
Compensated absences - net	875,218	-	449,249	425,969	-
Early retirement programs	1,743,455	89,218	1,138,519	694,154	452,059
Capital leases	5,731,223	-	590,823	5,140,400	616,967
Other postemployment benefits	3,517,368	2,862,578	2,635,087	3,744,859	-
Total	<u>\$ 102,146,560</u>	<u>\$ 21,283,187</u>	<u>\$ 23,628,590</u>	<u>\$ 99,801,157</u>	<u>\$ 4,778,938</u>

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.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

Bonded Debt

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2013	Accreted/ Issued	Defeased/ Redeemed	Bonds Outstanding June 30, 2014
Current Interest Bonds:							
2002 - Series 2005 General Obligation Bonds:							
5/1/05	8/2006-8/2017	3-5%	\$12,670,000	\$ 7,295,000	\$ -	\$1,180,000	\$ 6,115,000
2002 - Series 2006 General Obligation Bonds							
3/1/06	8/1/2018	3.75-4%	1,915,000	1,275,000	-	170,000	1,105,000
2006 - Series 2007 General Obligation Bonds							
3/1/07	8/2007-8/2023	4-5%	18,690,000	15,980,000	-	800,000	15,180,000
2012 - Refunding General Obligation Bonds							
2/22/12	8/2012-8/2028	2-3.625%	12,925,000	12,790,000	-	315,000	12,475,000
Capital Appreciation Bonds:							
2002 - Series 2005 General Obligation Bonds:							
5/1/05	8/2018-8/2029	4.77-5.23%	13,329,104	20,117,516	975,260	-	21,092,776
2002 - Series 2006 General Obligation Bonds							
3/1/06	8/1/2029	4.68-4.68%	1,885,059	2,678,064	131,084	-	2,809,148
2006 - Series 2007 General Obligation Bonds							
3/1/07	8/2024-8/2031	4.41-4.52%	9,308,839	12,400,723	480,047	-	12,880,770
Total				<u>\$72,536,303</u>	<u>\$1,586,391</u>	<u>\$2,465,000</u>	<u>\$71,657,694</u>

Debt Service Requirements to Maturity

2002 - Series 2005 Current Interest General Obligation Bonds:

Fiscal Year	Principal	Interest to Maturity	Total
2015	\$ 1,310,000	\$ 273,000	\$ 1,583,000
2016	1,450,000	204,000	1,654,000
2017	1,600,000	127,750	1,727,750
2018	1,755,000	43,875	1,798,875
Total	<u>\$ 6,115,000</u>	<u>\$ 648,625</u>	<u>\$ 6,763,625</u>

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

2002 - Series 2006 Current Interest General Obligation Bonds:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2015	\$ 185,000	\$ 43,210	\$ 228,210
2016	200,000	35,810	235,810
2017	220,000	27,810	247,810
2018	240,000	19,010	259,010
2019	260,000	10,010	270,010
Total	<u>\$ 1,105,000</u>	<u>\$ 135,850</u>	<u>\$ 1,240,850</u>

2002 - Series 2007 Current Interest General Obligation Bonds:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2015	\$ 895,000	\$ 730,588	\$ 1,625,588
2016	1,005,000	694,788	1,699,788
2017	1,120,000	654,588	1,774,588
2018	1,255,000	598,588	1,853,588
2019	1,390,000	545,250	1,935,250
2020-2024	9,515,000	1,520,250	11,035,250
Total	<u>\$ 15,180,000</u>	<u>\$ 4,744,052</u>	<u>\$ 19,924,052</u>

2012 Refunding Current Interest General Obligation Bonds:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2015	\$ 355,000	\$ 463,419	\$ 818,419
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
2020-2024	3,945,000	1,657,945	5,602,945
2025-2029	6,235,000	734,957	6,969,957
Total	<u>\$ 12,475,000</u>	<u>\$ 4,586,697</u>	<u>\$ 17,061,697</u>

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 (accrued value) of the bonds including the maturity value of those bonds.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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	\$ 1,594,285	\$ 280,000	\$ 225,456	\$ -	\$ -
2020-2024	11,015,000	7,810,677	1,610,000	1,127,331	-	-
2025-2029	13,735,000	7,447,262	2,255,000	1,168,017	13,705,000	8,062,871
2030-2032	9,455,000	4,240,552	760,000	288,344	9,845,000	4,817,899
Total	<u>\$ 36,130,000</u>	<u>\$ 21,092,776</u>	<u>\$ 4,905,000</u>	<u>\$ 2,809,148</u>	<u>\$ 23,550,000</u>	<u>\$ 12,880,770</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
2015	\$ 870,000	\$ 360,018	\$ 1,230,018
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
2020-2024	3,660,000	2,321,808	5,981,808
2025-2029	4,415,000	1,558,257	5,973,257
2030-2034	5,335,000	635,068	5,970,068
Total	<u>\$ 16,745,000</u>	<u>\$ 7,194,056</u>	<u>\$ 23,939,056</u>

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
2015	\$ 33,735
2016	33,735
2017	33,735
2018	18,735
Total	<u>\$ 119,940</u>

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

Compensated Absences

The long-term portion of compensated absences for the District at June 30, 2014, amounted to \$425,969.

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 \$694,154 and is reported as long-term obligations. The amount paid during the current fiscal year related to the early retirement programs totaled \$1,138,519.

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, 2013	\$ 5,731,223
Payments	590,823
Balance, June 30, 2014	<u>\$ 5,140,400</u>

The capital leases have minimum lease payments as follows:

Year Ending June 30,	Lease Payment
2015	\$ 800,776
2016	800,776
2017	800,776
2018	438,853
2019	391,039
2020-2024	1,955,195
2025-2027	977,595
Total	<u>6,165,010</u>
Less: Amount Representing Interest	<u>1,024,610</u>
Present Value of Minimum Lease Payments	<u>\$ 5,140,400</u>

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

Other Postemployment Benefit (OPEB) Obligation

The District's annual required contribution for the year ended June 30, 2014, was \$2,721,883, and contributions made by the District during the year were \$2,431,677 (including the implicit rate subsidy factor of 1.1526). Interest on the net OPEB obligation and adjustments to the annual required contribution were \$140,695 and \$(203,410), respectively, which resulted in an increase to the net OPEB obligation of \$227,491. As of June 30, 2014, the net OPEB obligation was \$3,744,859. See Note 12 for additional information regarding the OPEB obligation and the postemployment benefits plan.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 10 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	Non-Major Governmental Funds	Total
Nonspendable				
Revolving cash	\$ 28,000	\$ -	\$ 5,140	\$ 33,140
Stores inventories	597,859	-	266,537	864,396
Prepaid expenditures	14,351	-	-	14,351
Total Nonspendable	640,210	-	271,677	911,887
Restricted				
Legally restricted programs	4,512,709	-	2,295	4,515,004
Childcare programs	-	-	73,015	73,015
Capital projects	-	13,612,260	8,948,773	22,561,033
Debt services	-	-	4,903,264	4,903,264
Food service	-	-	4,716,552	4,716,552
Total Restricted	4,512,709	13,612,260	18,643,899	36,768,868
Committed				
Adult education program	-	-	932,269	932,269
Deferred maintenance program	-	-	200	200
Total Committed	-	-	932,469	932,469
Assigned				
Tier III and lottery textbooks	2,768,536	-	-	2,768,536
Tier III technology infrastructure	2,340,114	-	-	2,340,114
Vacation accrual	390,117	-	-	390,117
Summer school costs	61,833	-	-	61,833
Equipment replacement	944,630	-	-	944,630
Various resources and departments	426,917	-	-	426,917
Capital projects	-	-	4,993,148	4,993,148
Other	47,401	-	-	47,401
Total Assigned	6,979,548	-	4,993,148	11,972,696
Unassigned				
Reserve for economic uncertainties	4,661,296	-	-	4,661,296
Remaining unassigned	28,858,012	-	-	28,858,012
Total Unassigned	33,519,308	-	-	33,519,308
Total	\$ 45,651,775	\$ 13,612,260	\$ 24,841,193	\$ 84,105,228

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 11 - EXPENDITURES (BUDGET VERSUS ACTUAL)

At June 30, 2014, the following District major fund exceeded the budgeted amounts as follows:

Fund	Expenditures and Other Uses		
	Budget	Actual	Excess
General			
Classified salaries	\$ 19,016,736	\$ 19,560,132	\$ (543,396)
Other outgo	\$ 52,622	\$ 1,331,845	\$ (1,279,223)
Debt service - interest	\$ 209,953	\$ 211,977	\$ (2,024)

NOTE 12 - 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 1,460 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 2013-2014, the District contributed \$2,109,732 to the plan (excluding the implicit rate subsidy factor), all of which was used for current premiums (approximately 84 percent of total premiums). Plan members receiving benefits contributed approximately \$400,000, or approximately 16 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, 2014

Annual required contribution	\$ 2,721,883
Interest on net OPEB obligation	140,695
Adjustment to annual required contribution	(203,410)
Annual OPEB cost (expense)	2,659,168
Contributions made (includes implicit rate subsidy factor)	(2,431,677)
Increase in net OPEB obligation	227,491
Net OPEB obligation, beginning of year	3,517,368
Net OPEB obligation, end of year	<u>\$ 3,744,859</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
2014	\$ 2,659,168	\$ 2,431,677	91.45%	\$ 3,744,859
2013	2,867,459	2,581,485	90.03%	3,517,368
2012	2,873,922	2,444,489	85.06%	3,231,394

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 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, 2014

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, 2013, was 25 years.

NOTE 13 - 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, 2014, 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, 2014

NOTE 14 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

CalSTRS

Plan Description

The District contributes to the CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to beneficiaries. As a result of the Public Employee Pension Reform Act of 2013 (PEPRA), changes have been made to the defined benefit pension plan effective January 1, 2013. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, California 95605.

Funding Policy

Due to the implementation of the Public Employee Pension Reform Act of 2013 (PEPRA), new members must pay at least 50 percent of the normal costs of the plan, which can fluctuate from year to year. For 2013-2014, the required contribution rate for new members is 8.0 percent. "Classic" plan members are also required to contribute 8.0 percent of their salary. The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2013-2014 was 8.25 percent of annual payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to CalSTRS for the fiscal years ending June 30, 2014, 2013, and 2012, were \$5,611,020, \$5,433,143, and \$5,272,769, respectively, and equal 100 percent of the required contributions for each year.

CalPERS

Plan Description

The District contributes to the School Employer Pool under the CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to plan members and beneficiaries. As a result of the Public Employee Pension Reform Act of 2013 (PEPRA), changes have been made to the defined benefit pension plan effective January 1, 2013. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95811.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

Funding Policy

As a result of the implementation of the Public Employee Pension Reform Act of 2013 (PEPRA), new members must pay at least 50 percent of the normal costs of the plan, which can fluctuate from year to year. For 2013-2014, the normal cost is 11.85 percent, which rounds to a 6.0 percent contribution rate. "Classic" plan members continue to contribute 7.0 percent. The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2013-2014 was 11.442 percent of covered payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to CalPERS for the fiscal years ending June 30, 2014, 2013, and 2012, were \$2,309,396, \$2,122,666, and \$2,033,025, respectively, and equal 100 percent of the required contributions for each year.

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 \$3,728,542 (5.541 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.

NOTE 15 - 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, 2014.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2014.

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, 2014, 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	\$ 195,000,000	2019
Future Elementary School	23,000,000	2017
Total	<u>\$ 218,000,000</u>	

NOTE 16 - 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.

The District has appointed one member to the governing board of CRMA and CVT.

During the year ended June 30, 2014, the District made payment of \$1,990,086 to CRMA for property and liability, and workers' compensation coverage.

During the year ended June 30, 2014, the District made payment of \$21,829,205 to CVT for health and welfare benefits.

MADERA UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 17 - RESTATEMENT OF PRIOR YEAR NET POSITION

The District adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, in the current year. As a result, the effect on the current fiscal year is as follows:

Statement of Net Position

Net Position - Beginning	\$ 173,005,202
Restatement/cost of issuance	<u>1,251,717</u>
Net Position - Beginning as Restated	<u><u>\$ 171,753,485</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

MADERA UNIFIED SCHOOL DISTRICT

GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Variances - Favorable (Unfavorable)
	Original	Final		Final to Actual
REVENUES				
Local Control Funding Formula	\$97,878,058	\$128,522,994	\$129,980,661	\$ 1,457,667
Federal sources	11,592,850	14,811,212	11,755,435	(3,055,777)
Other State sources	27,176,145	10,844,311	10,945,223	100,912
Other local sources	5,153,077	6,600,748	6,428,554	(172,194)
Total Revenues ¹	141,800,130	160,779,265	159,109,873	(1,669,392)
EXPENDITURES				
Current				
Certificated salaries	68,908,134	69,963,743	69,508,713	455,030
Classified salaries	17,383,645	19,016,736	19,560,132	(543,396)
Employee benefits	34,497,598	36,073,144	35,336,668	736,476
Books and supplies	11,582,324	18,331,971	10,410,774	7,921,197
Services and operating expenditures	8,989,529	13,871,896	12,622,073	1,249,823
Other outgo	1,875	52,622	1,331,845	(1,279,223)
Capital outlay	461,000	455,887	456,247	(360)
Debt service - principal	590,823	590,823	590,823	-
Debt service - interest	209,953	209,953	211,977	(2,024)
Total Expenditures ¹	142,624,881	158,566,775	150,029,252	8,537,523
Excess (Deficiency) of Revenues Over Expenditures	(824,751)	2,212,490	9,080,621	6,868,131
Other Financing Sources (Uses)				
Transfers in	18,935	18,935	36,450	17,515
Other sources	-	66,974	31,389	(35,585)
Transfers out	(1,260,231)	(5,340,190)	(5,621,410)	(281,220)
Net Financing Sources (Uses)	(1,241,296)	(5,254,281)	(5,553,571)	(299,290)
NET CHANGE IN FUND BALANCES	(2,066,047)	(3,041,791)	3,527,050	6,568,841
Fund Balance - Beginning	42,124,725	42,124,725	42,124,725	-
Fund Balance - Ending	\$40,058,678	\$ 39,082,934	\$ 45,651,775	\$ 6,568,841

¹ 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, 2014**

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%
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%

SUPPLEMENTARY INFORMATION

MADERA UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2014

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	\$ 69,755
Secondary Education	84.002	13978	61,605
Institutionalized Adults	84.002	13971	10,000
English Literacy and Civics Education	84.002A	14109	45,429
No Child Left Behind			
Title I - Part A, Basic	84.010	14329	6,908,924
Title I - Part C, Migrant	84.011	14326	124,831
Title I - Part G, Advanced Placement Fee Program	84.330B	14831	21,645
Title II - Part A, Teacher Quality	84.367	14341	419,130
Title III - LEP	84.365	14346	714,543
Title IV- Part B, 21st Century Community Learning Centers Program	84.287	14349	1,807,631
Title X - McKinney-Vento Homeless Assistance	84.196	14332	184
Safe and Supportive Schools Programmatic Intervention	84.184	15164	299,358
Special Education Programs			
IDEA, Basic Local Assistance	84.027	13379	1,181,457
IDEA, Basic Local Assistance, Private School	84.027	10115	2,029
Subtotal Special Education Programs			<u>1,183,486</u>
Vocational Educational Programs			
Adult	84.048	14893	13,514
Technology Secondary Education	84.048	14894	201,896
Total U.S. Department of Education			<u>11,881,931</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through CDE:			
Child Nutrition Cluster			
National School Lunch	10.555	13391	7,020,918
Basic Breakfast	10.553	13525	989
Especially Needy Breakfast	10.553	13526	1,753,597
Meals Supplements-Snack	10.555	13391	333,890
Food distribution-commodities	10.555	13391	473,176
Summer Food Program	10.559	13004	74,437
Subtotal Child Nutrition Cluster			<u>9,657,007</u>
Fresh Fruit and Vegetable Program	10.582	14968	435,922
Total U.S. Department of Agriculture			<u>10,092,929</u>

See accompanying note to supplementary information.

MADERA UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued FOR THE YEAR ENDED JUNE 30, 2014

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA/ Contract Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through California Department of Health Care Services:			
Medi-Cal Billing Option	93.778	10013	\$ 73,807
Total U.S. Department of Health and Human Services			73,807
Total Expenditures of Federal Awards			\$ 22,048,667

See accompanying note to supplementary information.

MADERA UNIFIED SCHOOL DISTRICT

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2014

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
Michael Salvador	President	2014
Jose Rodriguez	Clerk	2014
Lynn Cogdill	Trustee	2014
Robert E. Garibay	Trustee	2016
Maria Velarde-Garcia	Trustee	2014
Ray G. Seibert	Trustee	2016
Ricardo Arredondo	Trustee	2016

ADMINISTRATION

Edward C. González	Superintendent
Anthony Monreal	Deputy Superintendent
Sandon Schwartz	Assistant Superintendent, Administrative and Support Services
Tracie Green	Director of Human Resources
Teri Bradshaw	Director of Fiscal Services
Elizabeth Runyon	Chief Academic Officer, Elementary
Robert Chavez	Chief Academic Officer, Secondary

See accompanying note to supplementary information.

MADERA UNIFIED SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2014

	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	6,492.40	6,495.47
Fourth through sixth	4,489.96	4,484.62
Seventh and eighth	2,774.69	2,769.73
Ninth through twelfth	4,918.09	4,874.25
Total Regular ADA	18,675.14	18,624.07
Special Education, Nonpublic, Nonsectarian Schools		
Ninth through twelfth	0.23	0.18
Total Special Education, Nonpublic, Nonsectarian Schools	0.23	0.18
Total ADA	18,675.37	18,624.25

See accompanying note to supplementary information.

MADERA UNIFIED SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2014

Grade Level	1986-1987	Reduced	2013-2014 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			55,890	180	N/A	Complied
Grade 8			55,890	180	N/A	Complied
Grades 9 - 12	64,800	63,000				
Grade 9			67,259	180	N/A	Complied
Grade 10			67,259	180	N/A	Complied
Grade 11			67,259	180	N/A	Complied
Grade 12			67,259	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, 2014

There were no adjustments to the Unaudited Actual Financial Report which required reconciliation to the audited financial statements at June 30, 2014.

See accompanying note to supplementary information.

MADERA UNIFIED SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2014

	(Budget) 2015 ¹	2014	2013	2012
GENERAL FUND				
Revenues and other sources ³	\$ 171,452,782	\$ 159,177,712	\$ 144,878,961	\$ 146,207,855
Expenditures and other uses ³	176,955,569	155,650,662	142,384,100	141,895,973
INCREASE/(DECREASE) IN FUND BALANCE	\$ (5,502,787)	\$ 3,527,050	\$ 2,494,861	\$ 4,311,882
ENDING FUND BALANCE	\$ 40,148,988	\$ 45,651,775	\$ 42,124,725	\$ 39,629,864
AVAILABLE RESERVES ²	\$ 27,522,522	\$ 33,519,308	\$ 32,414,776	\$ 31,921,910
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	15.6%	21.5%	22.8%	22.5%
LONG-TERM OBLIGATIONS	Not Available	\$ 99,801,157	\$ 102,146,560	\$ 104,769,685
AVERAGE DAILY ATTENDANCE AT P-2	18,675	18,675	18,422	18,318

The General Fund balance has increased by \$6,021,911 over the past two years. The fiscal year 2014-2015 budget projects a decrease of \$5,502,787 (12.05 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 all of the past three years but anticipates incurring an operating deficit during the 2014-2015 fiscal year. Total long-term obligations have decreased by \$4,968,528 over the past two years.

Average daily attendance has increased by 357 over the past two years. No change in ADA is anticipated during fiscal year 2014-2015.

¹ Budget 2015 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned funds contained within the General Fund.

³ On behalf payments have been excluded from revenues and expenditures and the calculation of available reserve percentage in this schedule.

See accompanying note to supplementary information.

MADERA UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS FOR THE YEAR ENDED JUNE 30, 2014

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, 2014

	Adult Education Fund	Child Development Fund	Cafeteria Fund
ASSETS			
Deposits and investments	\$ 650,662	\$ 13,750	\$ 3,355,368
Receivables	335,073	221,399	1,625,901
Due from other funds	-	114	5,545
Stores inventories	-	-	266,537
Total Assets	\$ 985,735	\$ 235,263	\$ 5,253,351
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 44,691	\$ 35,608	\$ 262,285
Due to other funds	4,480	126,640	4,837
Total Liabilities	49,171	162,248	267,122
Fund Balances:			
Nonspendable	2,000	-	269,677
Restricted	2,295	73,015	4,716,552
Committed	932,269	-	-
Assigned	-	-	-
Total Fund Balances	936,564	73,015	4,986,229
Total Liabilities and Fund Balances	\$ 985,735	\$ 235,263	\$ 5,253,351

See accompanying note to supplementary information.

Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Capital Outlay Fund	Bond Interest and Redemption Fund
\$ 128,771	\$ 5,070,471	\$ 3,828,019	\$ 5,058,434	\$ 3,686,750
200	62,875	1,500	400	207,445
6,987	-	5,040	-	-
-	-	-	-	-
<u>\$ 135,958</u>	<u>\$ 5,133,346</u>	<u>\$ 3,834,559</u>	<u>\$ 5,058,834</u>	<u>\$ 3,894,195</u>
\$ 135,758	\$ 7,542	\$ 11,590	\$ 65,686	\$ -
-	-	-	-	-
<u>135,758</u>	<u>7,542</u>	<u>11,590</u>	<u>65,686</u>	<u>-</u>
-	-	-	-	-
-	5,125,804	3,822,969	-	3,894,195
200	-	-	-	-
-	-	-	4,993,148	-
<u>200</u>	<u>5,125,804</u>	<u>3,822,969</u>	<u>4,993,148</u>	<u>3,894,195</u>
<u>\$ 135,958</u>	<u>\$ 5,133,346</u>	<u>\$ 3,834,559</u>	<u>\$ 5,058,834</u>	<u>\$ 3,894,195</u>

MADERA UNIFIED SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET, Continued JUNE 30, 2014

	COP Debt Service Fund	Total Non-Major Governmental Funds
ASSETS		
Deposits and investments	\$ 1,008,869	\$ 22,801,094
Receivables	200	2,454,993
Due from other funds	-	17,686
Stores inventories	-	266,537
Total Assets	\$ 1,009,069	\$ 25,540,310
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -	\$ 563,160
Due to other funds	-	135,957
Total Liabilities	-	699,117
Fund Balances:		
Nonspendable	-	271,677
Restricted	1,009,069	18,643,899
Committed	-	932,469
Assigned	-	4,993,148
Total Fund Balances	1,009,069	24,841,193
Total Liabilities and Fund Balances	\$ 1,009,069	\$ 25,540,310

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, 2014

	Adult Education Fund	Child Development Fund	Cafeteria Fund
REVENUES			
Federal sources	\$ 200,303	\$ -	\$ 9,619,753
Other State sources	50,738	1,518,927	708,366
Other local sources	329,737	187,192	812,043
Total Revenues	580,778	1,706,119	11,140,162
EXPENDITURES			
Current			
Instruction	479,430	1,251,451	-
Instruction-related activities:			
Supervision of instruction	-	281,642	-
School site administration	422,440	-	-
Pupil services:			
Food services	-	11,295	10,870,903
All other pupil services	-	31,519	-
Administration:			
All other administration	10,220	79,889	568,173
Plant services	81,364	28,088	305,897
Facility acquisition and construction	-	-	-
Debt service			
Principal	-	33,735	-
Interest and other	-	-	-
Total Expenditures	993,454	1,717,619	11,744,973
Excess (Deficiency) of Revenues Over Expenditures	(412,676)	(11,500)	(604,811)
Other Financing Sources (Uses)			
Transfers in	600,000	9,689	274,120
Other sources	-	-	-
Transfers out	(9,576)	-	-
Net Financing Sources (Uses)	590,424	9,689	274,120
NET CHANGE IN FUND BALANCES	177,748	(1,811)	(330,691)
Fund Balance - Beginning	758,816	74,826	5,316,920
Fund Balance - Ending	\$ 936,564	\$ 73,015	\$ 4,986,229

See accompanying note to supplementary information.

Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Capital Outlay Fund	Bond Interest and Redemption Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	49,018
1,323	2,473,170	13,938	3,743	4,323,197
1,323	2,473,170	13,938	3,743	4,372,215
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	149,279	-	-	-
336,938	-	25,498	49,997	-
543,173	626,549	100,559	75,317	-
-	-	-	-	2,465,000
-	-	-	-	1,595,017
880,111	775,828	126,057	125,314	4,060,017
(878,788)	1,697,342	(112,119)	(121,571)	312,198
667,218	-	106,889	4,079,959	-
-	-	-	-	-
-	(1,297,266)	-	-	-
667,218	(1,297,266)	106,889	4,079,959	-
(211,570)	400,076	(5,230)	3,958,388	312,198
211,770	4,725,728	3,828,199	1,034,760	3,581,997
\$ 200	\$ 5,125,804	\$ 3,822,969	\$ 4,993,148	\$ 3,894,195

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, 2014

	COP Debt Service Fund	Total Non-Major Governmental Funds
REVENUES		
Federal sources	\$ -	\$ 9,820,056
Other State sources	-	2,327,049
Other local sources	1,599	8,145,942
Total Revenues	1,599	20,293,047
EXPENDITURES		
Current		
Instruction	-	1,730,881
Instruction-related activities:		
Supervision of instruction	-	281,642
School site administration	-	422,440
Pupil services:		
Food services	-	10,882,198
All other pupil services	-	31,519
Administration:		
All other administration	-	807,561
Plant services	-	827,782
Facility acquisition and construction	-	1,345,598
Debt service		
Principal	16,235,000	18,733,735
Interest and other	1,372,884	2,967,901
Total Expenditures	17,607,884	38,031,257
Excess (Deficiency) of Revenues Over Expenditures	(17,606,285)	(17,738,210)
Other Financing Sources (Uses)		
Transfers in	1,260,816	6,998,691
Other sources	16,745,000	16,745,000
Transfers out	-	(1,306,842)
Net Financing Sources (Uses)	18,005,816	22,436,849
NET CHANGE IN FUND BALANCES	399,531	4,698,639
Fund Balance - Beginning	609,538	20,142,554
Fund Balance - Ending	\$ 1,009,069	\$ 24,841,193

See accompanying note to supplementary information.

MADERA UNIFIED SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2014

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:		\$ 21,575,491
Reconciling items:		
Food distribution-commodities	10.555	473,176
Total Schedule of Expenditures of Federal Awards		<u>\$ 22,048,667</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, 2014

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.

INDEPENDENT AUDITOR'S REPORTS



**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, 2014, 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 20, 2014.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 1 to the financial statements, the District has elected to change its method of accounting for cost of debt issuance as prescribed by GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Madera Unified School District in a separate letter dated November 20, 2014.

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 results 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 20, 2014



**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, 2014. 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, 2014.

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 20, 2014



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 *Standards and Procedures for Audit of California K-12 Local Educational Agencies 2013-2014* 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, 2014.

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 *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2013-2014*. 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.

Unmodified Opinion

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, 2014.

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:

	Procedures in Audit Guide	Procedures Performed
Attendance Accounting:		
Attendance Reporting	6	Yes
Teacher Certification and Misassignments	3	Yes
Kindergarten Continuance	3	Yes
Independent Study	23	Yes
Continuation Education	10	Yes
Instructional Time:		
School Districts	10	Yes
Instructional Materials:		
General Requirements	8	Yes
Ratios of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive	4	Not Applicable
Gann Limit Calculation	1	Yes
School Accountability Report Card	3	Yes
Juvenile Court Schools	8	Not Applicable
Local Control Funding Formula Certification	1	Yes
California Clean Energy Jobs Act	3	Yes
After School Education and Safety Program:		
General Requirements	4	Yes
After School	5	Yes
Before School	6	Not Applicable
Education Protection Account Funds	1	Yes
Common Core Implementation Funds	3	Yes
Unduplicated Local Control Funding Formula Pupil Counts	3	Yes
Charter Schools:		
Contemporaneous Records of Attendance	8	Not Applicable
Mode of Instruction	1	Not Applicable
Non Classroom-Based Instruction/Independent Study	15	Not Applicable
Determination of Funding for Non Classroom-Based Instruction	3	Not Applicable
Annual Instruction Minutes Classroom-Based	4	Not Applicable
Charter School Facility Grant Program	1	Not Applicable

Vannink, Trine, Day & Co, LLP

Fresno, California
November 20, 2014

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

MADERA UNIFIED SCHOOL DISTRICT

SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2014

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>84.010</u>	<u>Title I - Part A, Basic</u>
<u>84.027</u>	<u>Special Education Programs</u>
<u>84.287</u>	<u>Title IV - Part B, 21st Century Community Learning Centers Program</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 661,460</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>
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MADERA UNIFIED SCHOOL DISTRICT

**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2014**

None reported.

MADERA UNIFIED SCHOOL DISTRICT

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

None reported.

MADERA UNIFIED SCHOOL DISTRICT

**STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

None reported.

MADERA UNIFIED SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2014

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, 2014, 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 20, 2014, 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 Receipts

Observation

During our audit of cash receipts, we discovered the following deficiencies:

- ASB bookkeeper does not immediately issue prenumbered receipts for money received. Instead, she will store the money in the safe until such time a deposit is to be made and will then prepare receipts.
- Teachers/advisors do not always turn in money on a timely basis to the ASB bookkeeper.
- There was one instance where the sub-receipts attached to a deposit totaled more than what was turned into the bookkeeper.

Recommendation

In order for the site to strengthen the internal controls over the cash receipting process the site should implement the following:

- Prenumbered receipts should always be issued immediately at the time money is turned in to the ASB bookkeeper.
- Money collected by teachers/advisors for any event should be turned in daily and should not be stored in classrooms. Under no circumstance, money should not be held by teachers/advisors over the weekends.
- At the time a deposit is made to the ASB bookkeeper, a reconciliation between the sub-receipts and money received should be performed. This will verify that all money collected by the teachers/advisors was turned in to the ASB bookkeeper.

Cash Disbursements

Observation

We discovered that five out of the ten disbursement requests were dated after the date on the invoice. This would indicate that items are being purchased prior to their approval.

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.

Revenue Potentials

Observation

We discovered revenue potential forms are on file, but with only preliminary "potential" income reported. The current form used does not provide a section for an analysis of the actual results of the fundraiser.

Recommendation

The site should change the current form in use to provide a section to track the actual results of the fundraiser. 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 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.

Master Ticket Log

Observation

A master ticket log is not being utilized to account for all tickets on hand and used during the year.

Recommendation

A master ticket log should be maintained, which notes the type of ticket, color, and beginning and ending ticket number in the roll. When ticket rolls are issued, they should be logged out noting the beginning ticket number in the roll and to whom the roll was issued. When the ticket sales recap form is returned, the ending ticket number should be recorded in the master ticket log and the form should be reconciled to the log. The log should be used in conjunction with a ticket sales recap form.

Budgeting

Observation

The student body organization at the site does not incorporate a budget into their control procedures as suggested in the *Associated Student Body Accounting Manual*, *Fraud Prevention Guide*, and *Desk Reference* published by FCMAT.

Recommendation

The manual suggests preparing budgets to control and monitor the financial activities of the student body organizations. The ASB should prepare a budget at the beginning of the school year. Some aspects that the Department of Education highlights are:

- Updates will be necessary to the budget as circumstances change; the budgeting procedures are an ongoing process.

- The preliminary budget should include the beginning balances of the organizations, estimated sources of income, and estimated expenditures.
- The surplus left over in the accounts at the end of the year must be kept at a minimum. The underlying focus of a student body is that the funds generated by a group of students should be spent during the same year for the benefit of those students.
- The budget should be compared regularly to the actual financial activities of the organizations. One reason for this is to ensure that no organization enters into a deficit spending situation during the year.

Inventory

Observation

During our audit, we discovered the site does not perform an inventory count for concession stand items and PE clothes available for sale. Without inventory tracking, it is impossible for the site to determine that all items purchased for resale were accounted for.

Recommendation

According to the policies and procedures outlined in the *Associated Student Body Accounting Manual, Fraud Prevention Guide, and Desk Reference* published by FCMAT, a physical inventory should be taken quarterly under supervision of the student store 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.

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 October 21, 2013 bank deposit of \$4,744. However, the class rosters (sub-receipts) for that deposit totaled \$5,388 which does not agree to the bank deposit. Additionally, the funds collected were for the period of September 30 through October 11, but the class rosters are dated March 13, 2014.

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.

Governing Board
Madera Unified School District

We will review the status of the current year comments during our next audit engagement.

Vannink, Trine, Day & Co, LLP

Fresno, California
November 20, 2014



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request Approval of 2014-15 First Interim Report

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

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 2015-16 and 2016-17 fiscal years based on the current assumptions.

Supporting documents attached:

Letter to the Board regarding First Interim Report
2014-15 First Interim Report
Local Control Funding Formula Calculator for First Interim
Certified CalPads Form 1.17 Unduplicated FRPM/EL/FY (created 11/06/2014)
Cash Flow Statement as of 10/31/2014
Pie Chart showing General Fund Revenues, by funding source
Pie Chart showing total General Fund Expenditures, by object code
Pie Chart showing Unrestricted General Fund Expenditures, by object code
Combined Balance Sheet as of October 31, 2014

2014-15 First Interim Multi-Year Assumptions

Assumptions:	2013-14 June 30, 2014	2014-15 First Interim	2015-16 Projected	2016-17 Projected
CBEDS Enrollment	19,573	19,816	19,816	19,816
ADA Projection	18,676	18,807	18,807	18,807
% CBEDS / ADA	95.42%	94.91%	94.91%	94.91%
ADA Increase over Prior Year	253	131	0	0
Unduplicated Enrollment	88.04%	89.77%	89.77%	89.77%
COLA	1.57%	0.85%	2.19%	2.14%
LCFF Target Per ADA	\$10,521.74	\$10,709.45	\$10,940.28	\$11,170.64
Prior Year Funding Floor Per ADA	\$6,396.75	\$6,873.03	\$8,007.08	\$8,613.66
LCFF Gap (Target-Prior Year) Per ADA	\$4,124.99	\$3,836.43	\$2,933.20	\$2,556.98
LCFF Gap Funding %	12.000%	29.560%	20.680%	25.480%
LCFF Gap Funding (Gap * % Gap Funding)	\$495.00	\$1,134.05	\$606.59	\$651.52
Average Funding Per ADA	\$6,891.75	\$8,007.08	\$8,613.66	\$9,265.18
New Classroom Teachers Due to Growth	26.1	31.4	28	28
Staffing Ratio	K-<25:1, 1-3, <25:1, 4-12 36:1	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
STRS Employer Contribution	8.25%	8.88%	10.73%	12.60%
PERS Employer Contribution	11.44%	11.77%	12.58%	15.00%
Health & Welfare District Contribution Increase	4.83%	3.00%	3.00%	3.00%
Worker's Comp Rate	1.822%	1.756%	1.756%	1.639%
Indirect Rate	5.11%	4.49%	4.87%	4.87%
MUTA Salary Increase	2.00%	4.00%	4.00%	0.00%
CSEA, Confidential Salary Increase	2.00%	4.00%	4.00%	0.00%
CMBA Salary Increase	2.00%	4.00%	4.00%	0.00%
Non Represented (Cert. & Class. Mgmt, Supv.)	2.00%	4.00%	4.00%	0.00%
<i>Transfer to Fund 40-Capital Projects</i>	<i>\$4,079,950</i>	<i>\$1,363,315</i>	<i>\$1,585,315</i>	<i>\$685,315</i>
Transfer to Fund 41 - Building Fund	\$0	\$9,769,835	\$5,543,973	\$5,543,973
Transfer Out to Fund 14-Deferred Maintenance	\$660,231	\$1,260,231	\$1,260,231	\$1,260,231
Transfer Out to Fund 11 - Adult Education	\$600,000	\$600,000	\$600,000	\$600,000

TO: BOARD OF TRUSTEES
EDWARD C. GONZALEZ, SUPERINTENDENT
BUDGET AND FINANCE COMMITTEE

FROM: TERI BRADSHAW, DIRECTOR OF FISCAL SERVICES

RE: THE FIRST INTERIM REPORT AS OF OCTOBER 31, 2014

Since the current year budget was adopted in June, there have been significant changes that have had an impact on the budget. It is the purpose of this First Interim Report to detail the changes made since the Modified Budget was presented in September 2014 and to update the overall financial condition of the District.

GENERAL FUND REVENUE BUDGET REVISIONS:

Recapped below are the major changes since the Modified Budget. The revisions can be attributed to the following: Revised the Local Control Funding Formula (LCFF) based on 94.90% of CBEDS enrollment and 89.77% Unduplicated Pupil.

Unrestricted Revenue

Revenue Limit/LCFF	\$	1,462,150
Federal Revenue	\$	-
Other State Revenue	\$	62,810
Other Local Revenue	\$	49,436
Interfund Transfers In	\$	-
Contributions to Restricted Revenue	\$	(910,510)
	\$	-
Subtotal Unrestricted Revenue Budget Revisions	\$	663,886

-

Categorical projects were revised to agree with entitlement letters. Project income budgets equal project expense budgets except for unallocated carryover.

Restricted Revenue

Categorical Projects	\$	1,958,872
Other Sources/Uses	\$	-
Contributions from Unrestricted Revenue		910,510
Flexibility Transfers		-
Subtotal Restricted Revenue Budget Revisions	\$	2,869,382

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TOTAL RESTRICTED/UNRESTRICTED REVENUE INCREASE	\$	3,533,268
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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.

Overall budget increased \$945,453 to the unrestricted expenditure budgets were made now that class size leveling is complete, position assignments have been made, and salary increases have been budgeted for all employee groups. As a result of these budget modications, the tranfer to the Building Fund 41 was reduced \$2.5 million.

Unrestricted Expenses

Certificated Salaries	\$	1,978,041
Classified Salaries		1,029,276
Benefits		(403,910)
Books & Supplies		428,037
Services & Other Operating Expenses		(68,415)
Capital Outlay		272,218
Other Outgo		192,324
Direct Support/Indirect		17,882
Other Sources/Uses		-
Interfund Transfers Out		(2,500,000)
Subtotal	\$	945,453
Adjustments for Restatements		-
Subtotal Unrestricted Expenditure Budget Revisions	\$	945,453
		-

Restricted categorical projects were revised to agree with entitlement letters. Categorical project expense budgets equal project income budgets except nonspendable (warehouse) balances.

Restricted Expenses

Categorical Projects	\$	2,420,887
		-
Subtotal Restricted Expenditure Budget Revisions	\$	2,420,887
		-
TOTAL RESTRICTED/UNRESTRICTED EXPENDITURE REVISIONS	\$	3,366,340

Modify Budget Net Increase in Fund balance	\$	(9,464,239)
Net Income and Expense Budgetary Transfers		166,928
First Interim Net Increase/ Decrease in Fund Balance	\$	(9,297,311)

**GENERAL FUND - FUND 01
2014-15 FIRST INTERIM REPORT**

RESTRICTED/UNRESTRICTED

	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
REVENUES:					
LCFF/Revenue Limit	\$ 127,889,986	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923	\$ 152,366,073
Federal	14,846,145	11,755,435	11,755,061	14,858,900	15,865,495
Other State	10,357,780	10,945,223	6,358,339	6,372,599	7,106,679
Other Local	5,515,759	6,428,554	5,294,445	5,439,786	5,770,229
TOTAL REVENUES	\$ 158,609,670	\$ 159,109,873	\$ 171,432,782	\$ 177,575,208	\$ 181,108,476
EXPENDITURES:					
Certificated Salaries	\$ 70,931,634	\$ 69,508,713	\$ 75,137,434	\$ 75,137,434	\$ 77,578,198
Classified Salaries	19,200,207	19,560,132	20,305,029	20,305,029	21,933,092
Employee Benefits	36,751,389	35,336,667	40,445,943	40,445,943	40,043,589
Books and Supplies	16,050,990	10,410,773	11,018,349	18,817,045	16,123,423
Services/Other Operating	13,319,492	12,622,071	12,900,559	13,315,544	16,323,969
Capital Outlay	684,724	456,247	778,461	1,045,357	2,887,813
Other Outgoing	1,446,949	2,789,152	1,431,863	3,086,192	3,146,616
Direct Support/Indirect Costs	(613,387)	(658,281.52)	(555,450)	(555,893)	(573,709)
TOTAL EXPENDITURES	\$ 157,771,998	\$ 150,025,476	\$ 161,462,188	\$ 171,596,651	\$ 177,462,991
EXCESS (DEFICIENCY)	\$ 837,672	\$ 9,084,396	\$ 9,970,594	\$ 5,978,557	\$ 3,645,485
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - FN 25	18,935	36,450	20,000	20,000	20,000
Interfund Transfers Out - FN11, FN14	(1,260,231)	(1,267,331)	(1,860,231)	(1,860,231)	(1,860,231)
Other Sources/Uses	57,639	27,614	(5,000)	30,585	30,585
Contributions to Restricted Programs	-	-	-	-	-
Interfund Transfers Out - FN40, FN41	-	(4,079,959)	(13,633,150)	(13,633,150)	(11,133,150)
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,183,657)	\$ (5,283,226)	\$ (15,478,381)	\$ (15,442,796)	\$ (12,942,796)
NET INCREASE IN FUND BALANCE	\$ (345,985)	\$ 3,801,170	\$ (5,507,787)	\$ (9,464,239)	\$ (9,297,311)
BEGINNING FUND BALANCE, JULY 1	\$ 42,124,726	\$ 42,124,726	\$ 39,082,935	\$ 45,651,775	\$ 45,651,775
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	(274,121)	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 42,124,726	\$ 41,850,605	\$ 39,082,935	\$ 45,651,775	\$ 45,651,775
ENDING BALANCE, JUNE 30	\$ 41,778,741	\$ 45,651,775	\$ 33,575,148	\$ 36,187,536	\$ 36,354,464
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	\$ 696,931	\$ 640,210	\$ 696,931	\$ 640,210	\$ 625,859
Restricted:					
- Carryover, Entitlements	-	4,413,165	-	-	448,495
- Carryover, Other Local Projects	-	99,544	-	-	-
Committed:					
Assigned:- Carryover, Other	218,375	536,150	185,869	39,514	39,514
- Equipment Replacement (Prev FN17)	935,067	944,630	-	644,630	333,077
- Technology Infrastructure (Tier III)	2,340,114	2,340,114	2,340,114	2,340,114	2,340,114
- Textbooks (Tier III, Lottery)	2,827,288	2,768,536	2,299,233	2,347,576	2,373,554
- Supplemental & Concentration (RS 0015)	-	-	-	-	210,000
- G.A.S.B. 16 Va Accrual	530,477	390,117	530,477	390,117	390,117
Unassigned/Unappropriated					
Unassigned/Unappropriated + 3% Reserve	34,230,488	33,519,309	27,522,523	29,785,374	29,593,733
Reserve for Economic Uncertainties: 3%	4,771,247	4,661,296	5,308,817	5,612,851	5,713,841
Unassigned/Unappropriated Amount	29,459,241	28,858,012	22,213,706	24,172,523	23,879,892
% Reserve (Includes 3% Required)	21.52%	21.57%	15.55%	15.92%	15.54%

GENERAL FUND - FUND 01
2014-15 FIRST INTERIM REPORT

	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
RESTRICTED/UNRESTRICTED					
LCFF/REVENUE LIMIT:	\$ 127,889,986	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923	\$ 152,366,073
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,145,562	\$ 1,181,459	\$ 1,183,488	\$ 1,183,488	\$ 1,183,488
Special Ed IDEA LA Part B	-	2,030	-	-	-
Migrant Ed Program	-	119,786	-	-	-
Safe & Supportive Schools	536,920	299,358	-	270,062	270,062
Title I	8,192,482	6,908,925	6,635,985	8,006,256	8,559,321
Voc & Appl Sec lic (Perkins)	201,893	201,893	201,893	201,893	233,854
Title II	1,180,835	419,130	929,637	1,695,252	1,689,192
Title III	890,878	714,543	484,183	679,559	823,417
Title IV - 21st Century Comm Learning Center	2,309,878	1,807,631	2,259,875	2,762,122	2,812,125
Other Federal Income	387,697	100,681	60,000	60,268	294,036
TOTAL FEDERAL	\$ 14,846,145	\$ 11,755,435	\$ 11,755,061	\$ 14,858,900	\$ 15,865,495
OTHER STATE:					
Tier III	\$ -	\$ 154,865	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Mandated Costs	657,181	657,181	655,181	655,181	655,181
Lottery	3,295,535	3,402,918	3,195,347	3,195,347	3,329,427
Other State Apport - Prior Year	-	6,310	-	-	-
Prop 98 Mental Health Apportionment	-	-	-	-	-
After School Ed & Safety Grant	1,780,312	1,780,312	1,780,312	1,780,312	1,780,312
Ag Voc Incentive Grants	37,141	24,681	25,099	39,359	39,359
California Career Pathway Trust	-	-	-	-	600,000
Proposition 39 - CA Clean Energy Jobs Act	-	292,039	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	662,400	662,400	662,400	662,400	662,400
Common Core Standards Implementation	3,885,211	3,885,211	-	-	-
All Other State Income	40,000	79,306	40,000	40,000	40,000
TOTAL OTHER STATE	\$ 10,357,780	\$ 10,945,223	\$ 6,358,339	\$ 6,372,599	\$ 7,106,679
OTHER LOCAL:					
Special Education Interagency	\$ 3,660,165	\$ 3,765,416	\$ 3,795,419	\$ 3,795,419	\$ 3,724,022
Sales, Leases, and Rentals	12,874	83,024	32,000	32,000	32,000
Interest	140,000	170,392	140,000	140,000	140,000
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	1,011,683	1,165,500	911,865	983,871	902,647
All Other Local Income	691,037	1,244,222	415,161	488,496	971,560
TOTAL OTHER LOCAL	\$ 5,515,759	\$ 6,428,554	\$ 5,294,445	\$ 5,439,786	\$ 5,770,229
TOTAL REVENUES:	\$ 158,609,670	\$ 159,109,873	\$ 171,432,782	\$ 177,575,208	\$ 181,108,476
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 18,935	\$ 36,450	\$ 20,000	\$ 20,000	\$ 20,000
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ (4,079,959)	\$ (13,633,150)	\$ (13,633,150)	\$ (11,133,150)
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve FN11, FN14	(1,260,231)	(1,267,331)	(1,860,231)	(1,860,231)	(1,860,231)
Interfund Tmsfrs Out	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (5,347,290)	\$ (15,493,381)	\$ (15,493,381)	\$ (12,993,381)
SOURCES	\$ 66,974	\$ 31,389	\$ -	\$ 35,585	\$ 35,585
USES	(9,335)	(3,775)	(5,000)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,183,657)	\$ (5,283,226)	\$ (15,478,381)	\$ (15,442,796)	\$ (12,942,796)

**GENERAL FUND - FUND 01
2014-15 FIRST INTERIM REPORT**

UNRESTRICTED

	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14	||	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
REVENUES:			||			
LCFF/Revenue Limit	\$ 127,889,986	\$ 129,980,660	||	\$ 148,024,937	\$ 150,903,923	\$ 152,366,073
Federal	-	\$ 21,645	||	-	-	-
Other State	3,299,177	\$ 3,562,220	||	3,276,038	3,276,038	3,338,848
Other Local	586,307	\$ 1,220,868	||	904,825	904,825	954,261
TOTAL REVENUES	\$ 131,775,470	\$ 134,785,393	||	\$ 152,205,800	\$ 155,084,786	\$ 156,659,182
EXPENDITURES:			||			
Certificated Salaries	\$ 59,771,478	\$ 58,888,789	||	\$ 65,132,253	\$ 65,132,253	\$ 67,110,294
Classified Salaries	12,415,248	15,515,325	||	16,284,580	16,284,580	17,313,856
Employee Benefits	28,633,236	29,215,951	||	34,016,564	34,016,564	33,612,654
Books and Supplies	5,434,818	6,279,965	||	6,022,006	6,673,606	7,101,643
Services/Other Operating	7,915,989	7,545,047	||	8,521,311	8,813,976	8,745,561
Capital Outlay	485,856	213,726	||	748,000	748,000	1,020,218
Other Outgoing	815,776	2,141,819	||	820,776	2,475,105	2,667,429
Direct Support/Indirect Costs	(1,374,876)	(1,327,002)	||	(1,266,201)	(1,542,066)	(1,524,184)
TOTAL EXPENDITURES	\$ 114,097,525	\$ 118,473,620	||	\$ 130,279,289	\$ 132,602,018	\$ 136,047,471
EXCESS (DEFICIENCY)	\$ 17,677,945	\$ 16,311,772	||	\$ 21,926,511	\$ 22,482,768	\$ 20,611,711
OTHER FINANCING SOURCES/USES:			||			
Interfund Transfers In - Fn 25	\$ 18,935	\$ 36,450	||	\$ 20,000	\$ 20,000	\$ 20,000
Interfund Trnsfrs Out - FN11, FN14	(1,260,231)	(1,267,331)	||	(600,000)	(600,000)	(600,000)
Other Sources/Uses	(9,335)	(3,775)	||	(5,000)	(5,000)	(5,000)
Contributions to Restricted Programs	(15,631,101)	(10,566,499)	||	(13,216,148)	(13,216,148)	(14,126,658)
Interfund Trnsfrs Out - FN40, FN41	-	(4,079,959)	||	(13,633,150)	(13,633,150)	(11,133,150)
Flexibility Transfers	-	-	||	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (16,881,732)	\$ (15,881,114)	||	\$ (27,434,298)	\$ (27,434,298)	\$ (25,844,808)
NET INCREASE IN FUND BALANCE	\$ 796,213	\$ 430,659	||	\$ (5,507,787)	\$ (4,951,530)	\$ (5,233,097)
BEGINNING FUND BALANCE, JULY 1	\$ 40,594,435	\$ 40,594,435	||	\$ 39,082,935	\$ 41,139,066	\$ 41,139,066
Adjustment of Prior Year Appropriations	-	-	||	-	-	-
Adjustments - Other	-	113,972.28	||	-	-	-
Restated Fund Balance July 1	\$ 40,594,435	\$ 40,708,407	||	\$ 39,082,935	\$ 41,139,066	\$ 41,139,066
ENDING BALANCE, JUNE 30	\$ 41,390,648	\$ 41,139,066	||	\$ 33,575,148	\$ 36,187,536	\$ 35,905,969
COMPONENTS OF ENDING FUND BALANCE			||			
Nonspendable: Stores,Rev Cash,Prepd Exp	308,839	640,210	||	696,931	640,210	625,859
Restricted:	-	-	||	-	-	-
- Carryover, Entitlements	-	-	||	-	-	-
- Carryover, Other Local Projects	-	-	||	-	-	-
Committed:			||			
Assigned: - Carryover, Other	218,375	536,150	||	185,869	39,514	39,514
- Equipment Replacement (Prev FN17)	935,067	944,630	||	-	644,630	333,077
- Technology Infrastructure (Tier III)	2,340,114	2,340,114	||	2,340,114	2,340,114	2,340,114
- Textbooks (Unrestricted & Lottery)	2,827,288	2,768,536	||	2,299,233	2,347,576	2,373,554
- Supplemental & Concentration (RS 0015)	-	-	||	-	-	210,000
- G.A.S.B. 16 Va Accrual	530,477	390,117	||	530,477	390,117	390,117
	-	-		-	-	-

GENERAL FUND - FUND 01
2014-15 FIRST INTERIM REPORT

	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
UNRESTRICTED					
LCFF/REVENUE LIMIT:	\$ 127,889,986	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923	\$ 152,366,073
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed IDEA LA Part B	-	-	-	-	-
Migrant Ed Program	-	-	-	-	-
Safe & Supportive Schools	-	-	-	-	-
Title I	-	-	-	-	-
Federal Fiscal Stabilization Fund	-	-	-	-	-
Title II	-	-	-	-	-
Title III	-	-	-	-	-
Title IV - 21st Century Comm Learning Center	-	-	-	-	-
Other Federal Income	-	21,645	-	-	-
TOTAL FEDERAL	\$ -	\$ 21,645	\$ -	\$ -	\$ -
OTHER STATE:					
Tier III FLEX SBX3 4	\$ -	\$ 154,865	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Mandated Costs	657,181	657,181	655,181	655,181	655,181
Lottery	2,601,996	2,670,868	2,580,857	2,580,857	2,643,667
Other State Apport - Prior Year	-	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-	-
California Career Pathway Trust	-	-	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-	-
Common Core Standards Implementation	-	-	-	-	-
All Other State Income	40,000	79,306	40,000	40,000	40,000
TOTAL OTHER STATE	\$ 3,299,177	\$ 3,562,220	\$ 3,276,038	\$ 3,276,038	\$ 3,338,848
OTHER LOCAL:					
Special Education Interagency	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	12,874	83,024	32,000	32,000	32,000
Interest	140,000	170,392	140,000	140,000	140,000
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	74,610	400,356	317,664	317,664	317,664
All Other Local Income	358,823	567,095	415,161	415,161	464,597
TOTAL OTHER LOCAL	\$ 586,307	\$ 1,220,868	\$ 904,825	\$ 904,825	\$ 954,261
TOTAL REVENUES:	\$ 131,775,470	\$ 134,785,393	\$ 152,205,800	\$ 155,084,786	\$ 156,659,182
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 18,935	\$ 36,450	\$ 20,000	\$ 20,000	\$ 20,000
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ (4,079,959)	\$ (13,633,150)	\$ (13,633,150)	\$ (11,133,150)
Fr all Funds to SSBF Fund	-	-	-	-	-
Fr GF to FN11, FN14	(1,260,231)	(1,267,331)	(600,000)	(600,000)	(600,000)
Other Transfer - Tuition Payment to MCOE	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (5,347,290)	\$ (14,233,150)	\$ (14,233,150)	\$ (11,733,150)
SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
USES	(9,335)	(3,775)	(5,000)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	(15,631,101)	(10,566,499)	(13,216,148)	(13,216,148)	(14,126,658)
TRANSFERS OF RESTRICTED BALANCES					
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (16,881,732)	\$ (15,881,114)	\$ (27,434,298)	\$ (27,434,298)	\$ (25,844,808)

**GENERAL FUND - FUND 01
2014-15 FIRST INTERIM REPORT**

RESTRICTED

	2013-14 1st Interim 10/31/2013	2013-14 Actuals 6/30/2014	||	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/2014
REVENUES:			||			
LCFF/Revenue Limit	\$ -	\$ -	||	\$ -	\$ -	\$ -
Federal	14,846,145	11,733,790	||	11,755,061	14,858,900	15,865,495
Other State	7,058,603	7,383,003	||	3,082,301	3,096,561	3,767,831
Other Local	4,929,452	5,207,686	||	4,389,620	4,534,961	4,815,968
TOTAL REVENUES	\$ 26,834,200	\$ 24,324,480	||	\$ 19,226,982	\$ 22,490,422	\$ 24,449,294
EXPENDITURES:			||			
Certificated Salaries	\$ 11,160,156	\$ 10,619,924	||	\$ 10,005,181	\$ 10,005,181	\$ 10,467,904
Classified Salaries	6,784,959	4,044,808	||	4,020,449	4,020,449	4,619,236
Employee Benefits	8,118,153	6,120,717	||	6,429,379	6,429,379	6,430,935
Books and Supplies	10,616,172	4,130,808	||	4,996,343	12,143,439	9,021,780
Services/Other Operating	5,403,503	5,077,024	||	4,379,248	4,501,568	7,578,408
Capital Outlay	198,868	242,521	||	30,461	297,357	1,867,595
Other Outgoing	631,173	647,333	||	611,087	611,087	479,187
Direct Support/Indirect Costs	761,489	668,720	||	710,751	986,173	950,475
TOTAL EXPENDITURES	\$ 43,674,473	\$ 31,551,856	||	\$ 31,182,899	\$ 38,994,633	\$ 41,415,520
EXCESS (DEFICIENCY)	\$ (16,840,273)	\$ (7,227,376)	||	\$ (11,955,917)	\$ (16,504,211)	\$ (16,966,226)
OTHER FINANCING SOURCES/USES:			||			
Interfund Transfers In - FN25	\$ -	\$ -	||	\$ -	\$ -	\$ -
Interfund Transfers Out - FN14	-	-	||	(1,260,231)	(1,260,231)	(1,260,231)
Other Sources/Uses	66,974	31,389	||	-	35,585	35,585
Contributions to Restricted Programs	15,631,101	10,566,499	||	13,216,148	13,216,148	14,126,658
Transfers of Restricted Balances	-	-	||	-	-	-
Flexibility Transfers	-	-	||	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 15,698,075	\$ 10,597,888	||	\$ 11,955,917	\$ 11,991,502	\$ 12,902,012
NET INCREASE IN FUND BALANCE	\$ (1,142,198)	\$ 3,370,512	||	\$ -	\$ (4,512,709)	\$ (4,064,214)
BEGINNING FUND BALANCE, JULY 1	\$ 1,530,290	\$ 1,530,290	||	\$ -	\$ 4,512,709	\$ 4,512,709
Adjustment of Prior Year Appropriations	-	-	||	-	-	-
Adjustments - Other	-	(388,093)	||	-	-	-
Restated Fund Balance	\$ 1,530,290	\$ 1,142,197	||	\$ -	\$ 4,512,709	\$ 4,512,709
ENDING BALANCE, JUNE 30	\$ 388,092	\$ 4,512,709	||	\$ -	\$ (0)	\$ 448,495
COMPONENTS OF ENDING FUND BALANCE			||			
Nonspendable: Stores, Rev Cash, Prepd Exp	388,092	-	||	-	-	-
Restricted - Grant-Def at Year-End	0	0	||	-	(0)	0
- Carryover, Entitlements	-	4,413,165	||	-	-	448,495
- Carryover, Other Local Projects	-	99,544	||	-	-	-
Committed:			||			
Assigned: - Carryover, Other	-	-	||	-	-	-
- Carryover, Tier III	-	-	||	-	-	-
- Equipment Rplcmnt (Prev FN17)	-	-	||	-	-	-
- Textbooks	-	-	||	-	-	-
- G.A.S.B. 16 Va Accrual	-	-	||	-	-	-
	-	-		-	-	-

GENERAL FUND - FUND 01
2014-15 FIRST INTERIM REPORT

	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
RESTRICTED					
LCFF/REVENUE LIMIT:	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,145,562	\$ 1,181,459	\$ 1,183,488	\$ 1,183,488	\$ 1,183,488
Special Ed IDEA LA Part B	-	2,030	-	-	-
Migrant Ed Program	-	119,786	-	-	-
Safe & Supportive Schools	536,920	299,358		270,062	270,062
Title I - Basic Grant Low Income/Neglect	8,192,482	6,908,925	6,635,985	8,006,256	8,559,321
Voc & Appl Sec lic (Perkins)	201,893	201,893	201,893	201,893	233,854
Title II - Part A & Part D	1,180,835	419,130	929,637	1,695,252	1,689,192
Title III	890,878	714,543	484,183	679,559	823,417
Title IV - 21st Century Comm Learning Center	2,309,878	1,807,631	2,259,875	2,762,122	2,812,125
Other Federal Income	387,697	79,036	60,000	60,268	294,036
TOTAL FEDERAL	\$ 14,846,145	\$ 11,733,790	\$ 11,755,061	\$ 14,858,900	\$ 15,865,495
OTHER STATE:					
Tier III	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Mandated Costs	-	-	-	-	-
Lottery	693,539	732,050	614,490	614,490	685,760
Other State Apport - Prior Year	-	6,310	-	-	-
Prop 98 Mental Health Apportionment	-	-	-	-	-
After School Ed & Safety Grant	1,780,312	1,780,312	1,780,312	1,780,312	1,780,312
Ag Voc Incentive Grants	37,141	24,681	25,099	39,359	39,359
California Career Pathway Trust	-	-	-	-	600,000
Proposition 39 - CA Clean Energy Jobs Act	-	292,039	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	662,400	662,400	662,400	662,400	662,400
Common Core Standards Implementation	3,885,211	3,885,211	-	-	-
All Other State Income	-	-	-	-	-
TOTAL OTHER STATE	\$ 7,058,603	\$ 7,383,003	\$ 3,082,301	\$ 3,096,561	\$ 3,767,831
OTHER LOCAL:					
Special Education Interagency	\$ 3,660,165	\$ 3,765,416	\$ 3,795,419	\$ 3,795,419	\$ 3,724,022
Sales, Leases, and Rentals	-	-	-	-	-
Interest	-	-	-	-	-
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	937,073	765,144	594,201	666,207	584,983
All Other Local Income	332,214	677,127	-	73,335	506,963
TOTAL OTHER LOCAL	\$ 4,929,452	\$ 5,207,686	\$ 4,389,620	\$ 4,534,961	\$ 4,815,968
TOTAL REVENUES:	\$ 26,834,200	\$ 24,324,480	\$ 19,226,982	\$ 22,490,422	\$ 24,449,294
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF to Def Maint FN14	-	-	(1,260,231)	(1,260,231)	(1,260,231)
Interfund Trnsfrs Out	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)
SOURCES	\$ 66,974	\$ 31,389	\$ -	\$ 35,585	\$ 35,585
USES	-	-	-	-	-
CONTRIBUTIONS TO RESTR PRG	15,631,101	10,566,499	13,216,148	13,216,148	14,126,658
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 15,698,075	\$ 10,597,888	\$ 11,955,917	\$ 11,991,502	\$ 12,902,012

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Madera Unified

11/13/14

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.85%	2.19%	2.14%
GAP Funding rate	12.00%	29.56%	20.68%	25.48%
Estimated Property Taxes (with RDA)	19,874,289	18,349,761	18,349,761	18,349,761
Less In-Lieu transfer	\$ (987,480)	\$ (962,739)	\$ (962,739)	\$ (962,739)
Total Local Revenue	\$ 18,886,809	\$ 17,387,022	\$ 17,387,022	\$ 17,387,022
Statewide 90th percentile rate	\$ 12,921.15	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	District Enrollment	COE Enrollment	Total Enrollment	District Unduplicated Pupil Count	COE Unduplicated Pupil Count	Total Unduplicated Pupil Count
2013-14	19,573	239	19,812	17,217	225	17,442
2014-15	19,780	239	20,019	17,757	215	17,972
2015-16	19,780	239	20,019	17,757	215	17,972
2016-17	19,780	239	20,019	17,757	215	17,972
2017-18	19,780	239	20,019	17,757	215	17,972

Straight		
Unduplicated Pupil	Unduplicated Pupil	
Percentage	Percentage (%)	
2013-14	88.0400%	88.0400% 1 yr average
2014-15	89.7700%	89.7700% 2 yr modified average
2015-16		89.7700% 3 yr modified average
2016-17		89.7700% 3 yr rolling avg
2017-18		89.7700% 3 yr rolling avg

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
Grades TK-3		6,401.57	6,492.69	6,502.37	6,502.37	6,502.37
Grades 4-6	P-2	4,336.14	4,489.96	4,480.42	4,480.42	4,480.42
Grades 7-8	(Annual for SDC ext. year)	2,618.34	2,774.69	2,853.16	2,853.16	2,853.16
Grades 9-12		4,957.43	4,918.32	4,970.82	4,970.82	4,970.82
Ungraded (enter here OR in spans above)		108.72				

NPS, NPS-LCI, CDS:

TK-3				
4-6				
7-8	Annual			
9-12				

COE operated (Community School, Special Ed):

TK-3		43.98	43.98	43.98	43.98
4-6		48.18	48.18	48.18	48.18
7-8	P-2 / Annual	32.46	32.46	32.46	32.46
9-12		97.54	97.54	97.54	97.54
TOTAL		18,897.82	19,028.93	19,028.93	19,028.93

CHARTER ADA ADJUSTMENT

ADA transfer from District to Charter between FY

	2013-14	2014-15	2015-16	2016-17
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				

ADA transfer from Charter to District between FY

Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				

Difference (if diff. < 0, no adj. to PY ADA)

-	-	-	-
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**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Madera Unified

11/13/14

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	6,401.57	6,492.69	-	43.98	-	6,536.67
Grades 4-6	4,336.14	4,489.96	-	48.18	-	4,538.14
Grades 7-8	2,618.34	2,774.69	-	32.46	-	2,807.15
Grades 9-12	4,957.43	4,918.32	-	97.54	-	5,015.86
Ungraded	108.72					
SUBTOTAL	18,422.20	18,675.66				
		253.46				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	18,422.20	18,675.66	-	222.16	-	18,897.82
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,492.69	6,502.37	-	43.98		6,546.35
Grades 4-6	4,489.96	4,480.42	-	48.18		4,528.60
Grades 7-8	2,774.69	2,853.16	-	32.46		2,885.62
Grades 9-12	4,918.32	4,970.82	-	97.54		5,068.36
SUBTOTAL	18,675.66	18,806.77				
		131.11				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	18,675.66	18,806.77	-	222.16		19,028.93
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,502.37	6,502.37	-	43.98		6,546.35
Grades 4-6	4,480.42	4,480.42	-	48.18		4,528.60
Grades 7-8	2,853.16	2,853.16	-	32.46		2,885.62
Grades 9-12	4,970.82	4,970.82	-	97.54		5,068.36
SUBTOTAL	18,806.77	18,806.77				
		-				
Declining or Increasing ADA		No Change				
NSS	-	-				
TOTAL ADA	18,806.77	18,806.77	-	222.16		19,028.93
2016-17						
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,502.37	6,502.37	-	43.98		6,546.35
Grades 4-6	4,480.42	4,480.42	-	48.18		4,528.60
Grades 7-8	2,853.16	2,853.16	-	32.46		2,885.62
Grades 9-12	4,970.82	4,970.82	-	97.54		5,068.36
SUBTOTAL	18,806.77	18,806.77				
		-				
Declining or Increasing ADA		No Change				
NSS	-	-				
TOTAL ADA	18,806.77	18,806.77	-	222.16		19,028.93

Madera Unified						11/13/14
PROPOSITION 30 - EPA						
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.0317%	21.9621%	21.9621%	21.9621%	
CALCULATE APPLICATION OF EPA						
	2012-13	2013-14	2014-15	2015-16	2016-17	
Adjusted Total Revenue Limit	98,226,771	99,508,928	100,199,304	100,199,304	100,199,304	
CY Adjusted NSS Allowance		-	-	-	-	
Total	98,226,771	99,508,928	100,199,304	100,199,304	100,199,304	
Less Property Taxes/In-Lieu	17,025,384	18,886,809	17,387,022	17,387,022	17,387,022	
Gross State Aid for Purposes of EPA	81,201,387	80,622,119	82,812,282	82,812,282	82,812,282	
EPA Entitlement						
Proportionate Share*	21,134,963	20,928,419	22,005,871	22,005,871	22,005,871	
Min EPA \$200/ADA	3,730,868	3,779,564	3,805,786	3,805,786	3,805,786	
EPA Allocation	21,134,963	20,928,419	22,005,871	22,005,871	22,005,871	
Application of EPA						
Phase-In Entitlement	98,226,771	130,030,785	152,366,073	163,908,764	176,306,467	
Less Property Taxes/In-Lieu	17,025,384	18,886,809	17,387,022	17,387,022	17,387,022	
Gross State Aid	81,201,387	111,143,976	134,979,051	146,521,742	158,919,445	
Less EPA Allocation	21,134,963	20,928,419	22,005,871	22,005,871	22,005,871	
Net State Aid	60,066,424	90,215,557	112,973,180	124,515,871	136,913,574	
Minimum State Aid						
Adjusted Total Revenue Limit	98,226,771	99,508,928	100,199,305	100,199,305	100,199,305	
2012-13 Deficitd NSS Allowance	-	-	-	-	-	
Less Property Taxes/In-Lieu	17,025,384	18,886,809	17,387,022	17,387,022	17,387,022	
Less EPA Allocation	21,134,963	20,928,419	22,005,871	22,005,871	22,005,871	
Revenue Limit Minimum State Aid	60,066,424	59,693,700	60,806,412	60,806,412	60,806,412	
Categorical Minimum State Aid	21,124,437	21,124,437	21,124,437	21,124,437	21,124,437	
Minimum State Aid Guarantee	81,190,861	80,818,137	81,930,849	81,930,849	81,930,849	
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	
LCFF State Aid						
EPA in Excess to LCFF Funding	81,190,861	90,215,557	112,973,180	124,515,871	136,913,574	
	-	0	0	-	-	

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

Madera Unified		11/13/14			
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant					
		2013-14	2014-15	2015-16**	2016-17**
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		52,373,171	53,520,077	54,664,693
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		5,093,961	19,069,695	26,194,034
	Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	5,093,961 TRUE			
3.	Difference [1] less [2]		47,279,210	34,450,382	28,470,659
4.	Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		13,975,734	7,124,339	7,254,324
	GAP funding rate		29.56%	20.68%	25.48%
5.	Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		19,069,695	26,194,034	33,448,358
6.	Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement & Transportation</i>		130,082,287	134,500,639	139,644,018
	LCFF Phase-In Entitlement		152,366,073	163,908,764	176,306,467
7/8.	Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		14.66%	19.48%	23.95%
<i>*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5. **Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.</i>					
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP					
		2014-15	2015-16	2016-17	
Current year estimated supplemental and concentration grant funding in the LCAP year		\$ 19,069,695	\$ 26,194,034	\$ 33,448,358	
Current year Minimum Proportionality Percentage (MPP)		14.66%	19.48%	23.95%	

LCFF Calculator Universal Assumptions
Madera Unified

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 198,934,132	\$ 203,789,451	\$ 208,181,792	\$ 212,565,369
Floor	120,633,365	130,786,359	152,366,073	163,908,764
Current Year Gap Funding	9,397,420	21,579,714	11,542,691	12,397,703
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 130,030,785	\$ 152,366,073	\$ 163,908,764	\$ 176,306,467

	Components of LCFF By Object Code									
	2012-13		2013-14		2014-15		2015-16		2016-17	
8011 - State Aid	\$	60,066,424	\$	90,215,557	\$	112,973,180	\$	124,515,871	\$	136,913,574
8011 - Fair Share		-		-		-		-		-
8311 & 8590 - Categoricals		21,124,437		-		-		-		-
8012 - EPA		21,134,963		20,928,419		22,005,871		22,005,871		22,005,871
Local Revenue Sources:										
8021 to 8048 - Property Taxes				19,874,289		18,349,761		18,349,761		18,349,761
8096 - In-Lieu of Property Taxes				(987,480)		(962,739)		(962,739)		(962,739)
Property Taxes net of in-lieu		17,025,384		18,886,809		17,387,022		17,387,022		17,387,022
TOTAL FUNDING	\$	119,351,208	\$	130,030,785	\$	152,366,073	\$	163,908,764	\$	176,306,467
Excess Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
EPA in excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-	\$	-

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 19,069,695	\$ 26,194,034	\$ 33,448,358	
Current year Minimum Proportionality Percentage (MPP)	14.66%	19.48%	23.95%	

Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	17,217.00	17,757.00	17,757.00	17,757.00
Rolling %, Supplemental Grant	88.0400%	89.7700%	89.7700%	89.7700%
Rolling %, Concentration Grant	88.0400%	89.7700%	89.7700%	89.7700%
Total Actual ADA	18,897.82	19,028.93	19,028.93	19,028.93
Grades TK-3	6,536.67	6,546.35	6,546.35	6,546.35
Grades 4-6	4,538.14	4,528.60	4,528.60	4,528.60
Grades 7-8	2,807.15	2,885.62	2,885.62	2,885.62
Grades 9-12	5,015.86	5,068.36	5,068.36	5,068.36
Total Adjusted Base Funded ADA	18,897.82	19,028.93	19,028.93	19,028.93
Grades TK-3	6,536.67	6,546.35	6,546.35	6,546.35
Grades 4-6	4,538.14	4,528.60	4,528.60	4,528.60
Grades 7-8	2,807.15	2,885.62	2,885.62	2,885.62
Grades 9-12	5,015.86	5,068.36	5,068.36	5,068.36
Necessary Small Schools	-	-	-	-

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year:	2014-2015	Gender:	ALL	Created Date:	11-06-2014
View:	SNAPSHOT	School Type:	ALL	LEA:	Madera Unified
As Of:	Fall1 - 10/1/2014	School:	ALL		

Non-Charter School(s)

School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Free/Reduced Meal Eligibility Counts Based On:	Homeless (2)	Foster Placement (1)	Migrant Program: 135	Direct Certification	Total Unduplicated Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
6107122	Alpha Elementary	762	718	1	7	1	15	358	718	257	720	0	720
6105951	Berenda Elementary	824	684	2	2	2	3	169	685	186	697	0	697
0110957	Cesar Chavez Elementary	803	772	3	5	3	42	350	772	392	781	0	781
6023949	Dixieland Elementary	298	264	1	0	1	24	90	264	104	267	0	267
0129544	Eastin Arcola	269	244	0	4	0	38	100	247	141	251	0	251
2035640	Furman (Duane E.) High	132	98	3	1	3	1	41	101	8	104	0	104
6023964	George Washington Elementary	799	795	0	1	0	39	446	797	554	798	0	798
6023972	Howard Elementary	571	439	1	4	1	3	91	440	81	446	0	446
0109694	Jack G. Desmond Middle	854	795	6	4	4	17	271	796	155	801	0	801
6023980	James Madison Elementary	648	636	0	3	0	20	399	638	345	639	0	639
6023998	James Monroe Elementary	776	768	2	4	2	23	427	770	444	770	0	770
6024004	John Adams Elementary	792	598	8	1	8	4	184	599	86	604	0	604
0113050	John J. Pershing Elementary	868	812	6	8	6	19	338	814	373	824	0	824
6024012	La Vina Elementary	273	263	0	0	0	4	114	263	152	267	0	267
6112312	Lincoln Elementary	820	531	8	1	8	0	133	537	135	560	0	560
2035707	Madera High	2182	1638	4	10	4	62	437	1655	195	1659	0	1659
0110965	Madera South High	2832	2548	10	13	10	149	822	2555	451	2568	0	2568
6112973	Martin Luther King Jr. Middle	920	891	9	4	9	71	367	891	244	891	0	891
6024020	Millview Elementary	873	860	5	0	5	49	429	861	483	863	0	863
0123414	Mountain Vista Educational Center	17	17	0	0	0	1	1	17	8	17	0	17
0123620	Mountain Vista High	171	155	1	3	1	10	56	156	46	158	0	158
0109702	Nishimoto Elementary	866	820	5	11	5	17	373	827	404	830	0	830
0116970	Parkwood Elementary	723	681	3	6	3	22	291	682	249	691	0	691
6024046	Sierra Vista Elementary	808	794	6	5	6	70	413	796	530	800	0	800
6024053	Thomas Jefferson Middle	899	745	4	6	4	15	236	747	116	751	0	751
TOTAL - Selected Schools		19780	17566	88	103	88	718	6936	17628	6139	17757	0	17757

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

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

1.17 - FRPM/English Learner/Foster Youth - Count

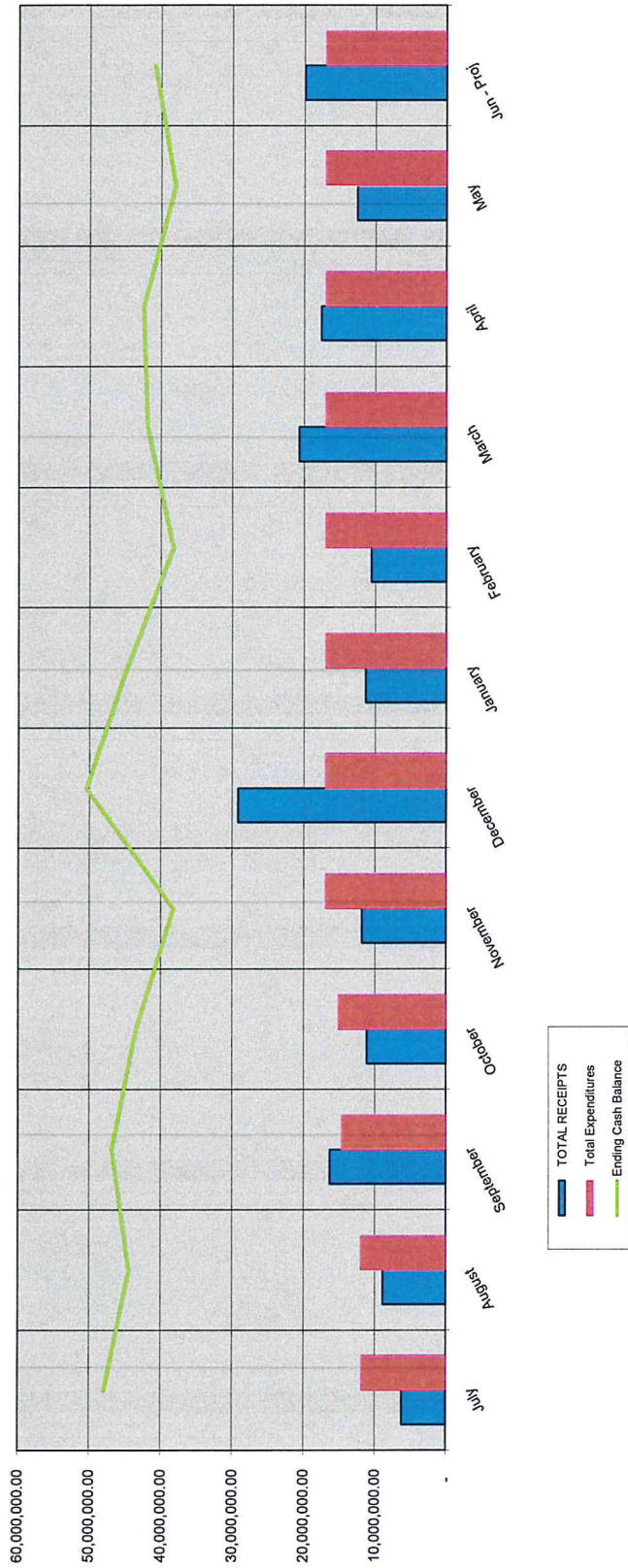
Charter School(s)												
		Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Reduced Meal Program: 181/182	Foster Placement (1)	Homeless (2)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
	TOTAL - Selected Schools	0	0	0	0	0	0	0	0	0	0	0
	TOTAL LEA	19780	17566	88	103	718	6936	17628	6139	17757	0	17757
This report includes students with Primary and Short Term enrollment in grade levels K through 12 only. Students enrolled in Adult Education Schools are not included in this report.												
Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.												
(1) Foster Placement students are eligible for Free Meals; Foster Family Maintenance students are not necessarily eligible for Free Meals but are counted as part of LCFF qualifying population.												
(2) Homeless counts are based on Education Program record with an Education Program Membership Code '191' (Homeless).												
(3) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.												
(4) FRPM/EL/Foster Youth Total will always equal enrollment count for Juvenile Court schools												
Grade:	ALL	Ethnicity/Race: ALL						5 - 17 Year Olds: ALL				

**2014-15 Cash Flow Statement
Actuals through 10/31/2014**

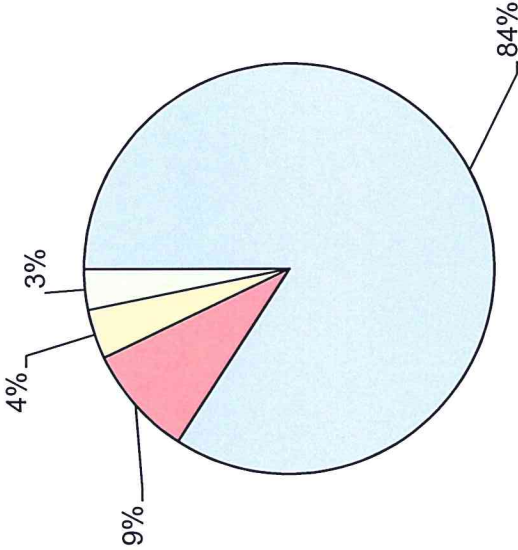
Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10	Column11	Column12	Column13	Column14	Column15	Column16	Column17	Column18	Column19	Column20	Column21	Column22	Column23	Column24	Column25	Column26	Column27
10/31/2014	July	August	September	October	November	December	January	February	March	April	May	Jun - Proj	Actuals	Total												
A. Beginning Cash Balance	34,147,460.42	47,915,653.89	44,381,093.45	46,761,408.14	43,419,978.43	38,233,485.24	50,376,924.31	44,708,102.12	38,237,552.94	41,894,679.50	42,434,155.61	37,967,342.86														
B. RECEIPTS																										
Revenue Limit Sources																										
Property Taxes	-	-	451,057.49	-	-	9,174,880.50	-	-	-	5,504,928.30	-	3,218,894.71	-	18,349,761.00												
Principal Apportionment	5,565,294.00	5,565,294.00	15,481,090.00	10,017,530.00	10,168,110.18	15,669,577.93	10,168,110.18	10,168,110.18	15,669,577.93	10,168,110.18	10,168,110.18	12,098,056.16	4,077,902.00	134,894,872.92												
Miscellaneous Funds	-	(58,113.46)	(116,227.94)	(77,484.28)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)	(89,591.32)	-	(968,561.00)												
Total Revenue Limit	5,565,294.00	5,507,180.54	15,815,919.55	9,940,045.72	10,078,518.18	24,754,866.43	10,078,518.18	10,078,518.18	15,579,985.93	15,583,448.48	2,007,735.00	15,227,359.55	4,077,902.00	152,366,072.92												
Federal Income	489,758.15	1,947,717.83	232,579.00	120,228.09	-	2,767,982.00	818,231.00	16,204.00	2,937,428.00	1,531,801.00	2,007,735.00	2,986,029.93	-	15,865,485.00												
State Income	14,259.57	1,158,202.80	-	434,080.43	1,300,570.00	1,186,152.00	-	-	1,695,584.00	-	12,504.43	485,600.20	819,725.57	7,106,679.00												
Other Local Income	277,118.13	212,968.09	432,008.48	438,495.76	461,415.00	461,415.00	461,415.00	461,415.00	461,415.00	461,415.00	461,415.00	1,179,743.54	-	5,770,229.00												
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000.00												
All Other Financing Sources	-	-	-	-	4,448.00	4,448.00	4,448.00	4,448.00	4,448.00	4,448.00	4,448.00	4,449.00	-	35,585.00												
Other Receipts/Non-Revenue	(151,186.73)	23,063.95	(149,570.71)	203,558.87	-	-	-	-	-	-	-	-	-	776,167.17												
Current Year Tran Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Prior Year Tran Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
C. TOTAL RECEIPTS	6,205,243.12	8,849,123.21	16,330,936.22	11,138,408.87	11,844,951.18	29,174,883.43	11,362,612.18	10,560,985.18	20,678,860.93	17,580,910.48	12,584,621.61	19,883,182.22	5,787,928.36	181,940,228.09												
DISBURSEMENTS																										
Certificated Salaries	867,441.79	6,213,326.28	6,383,446.91	6,519,630.08	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.92	(15.06)	77,578,197.92												
Classified Salaries	831,301.88	1,896,240.01	1,743,407.29	1,811,722.32	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	(11.50)	21,933,092.00												
Employee Benefits	718,307.68	3,655,073.54	3,568,653.06	3,581,813.66	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	(2.94)	40,043,589.00												
Books & Supplies	41,329.19	750,228.70	1,249,079.59	943,188.87	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	(35.35)	16,123,423.00												
Services	1,135,081.69	519,027.77	1,242,884.40	1,857,211.91	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	(36.77)	16,323,989.00												
Capital Outlay	38,246.05	59,774.29	1,091,615.78	524,316.80	146,734.00	146,734.00	146,734.00	146,734.00	146,734.00	146,734.00	146,734.00	146,734.00	(10.92)	2,887,813.00												
Other Outgo	188,523.14	66,089.00	221,383.14	215,374.27	237,693.00	237,693.00	237,693.00	237,693.00	237,693.00	237,693.00	237,693.00	237,693.00	(16.55)	2,572,907.00												
Interfund Transfers Out	1,860,231.00	-	-	-	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	(2.00)	12,993,381.00												
All Other Financing Uses	2,915.00	1,500.00	-	-	73.00	73.00	73.00	73.00	73.00	73.00	73.00	73.00	1.00	5,000.00												
Other Disbursements/Non Exp	6,266,220.51	(967,793.07)	(913,779.89)	(79,570.95)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	9,526,751.03	9,100,174.66												
Current Year Tran Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Prior Year Tran Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
D. Total Expenditures	11,929,597.03	11,993,466.52	14,685,700.28	15,173,686.96	17,031,434.37	17,031,434.37	17,031,434.37	17,031,434.37	17,031,434.37	17,031,434.37	17,031,434.37	17,031,434.29	9,526,620.94	199,561,546.58												
PRIOR YEAR TRANSACTIONS																										
Accounts Receivable	24,187,983.38	769,373.53	750,878.10	695,846.34	-	-	-	-	-	-	-	-	-	27,227,026.33												
Accounts Payable	4,895,436.60	1,159,590.66	14,799.45	(2.04)	-	-	-	-	-	-	-	-	-	7,398,704.35												
E. TOTAL PRIOR YEAR TRANS	19,892,547.38	(390,217.13)	735,078.65	695,848.38	-	-	-	-	-	-	-	-	-	19,828,321.98												
F. NET INCREASE/DECREASE	13,768,193.47	(3,534,560.44)	2,380,314.69	(3,341,429.71)	(5,186,483.19)	12,143,429.06	(5,668,822.19)	(6,470,849.19)	3,647,428.56	549,476.11	(4,466,812.76)	2,851,747.93	(4,464,626.88)	2,207,003.48												
G. Ending Cash Balance	47,915,653.89	44,381,093.45	46,761,408.14	43,419,978.43	38,233,485.24	50,376,924.31	44,708,102.12	38,237,552.94	41,894,679.50	42,434,155.61	37,967,342.86	40,819,080.79		36,354,463.91												
ENDING CASH PLUS ACCRUALS																										

2014-15 Cash Flow Statement
Actuals through 10/31/2014

Projected Cash Flow 2014-15

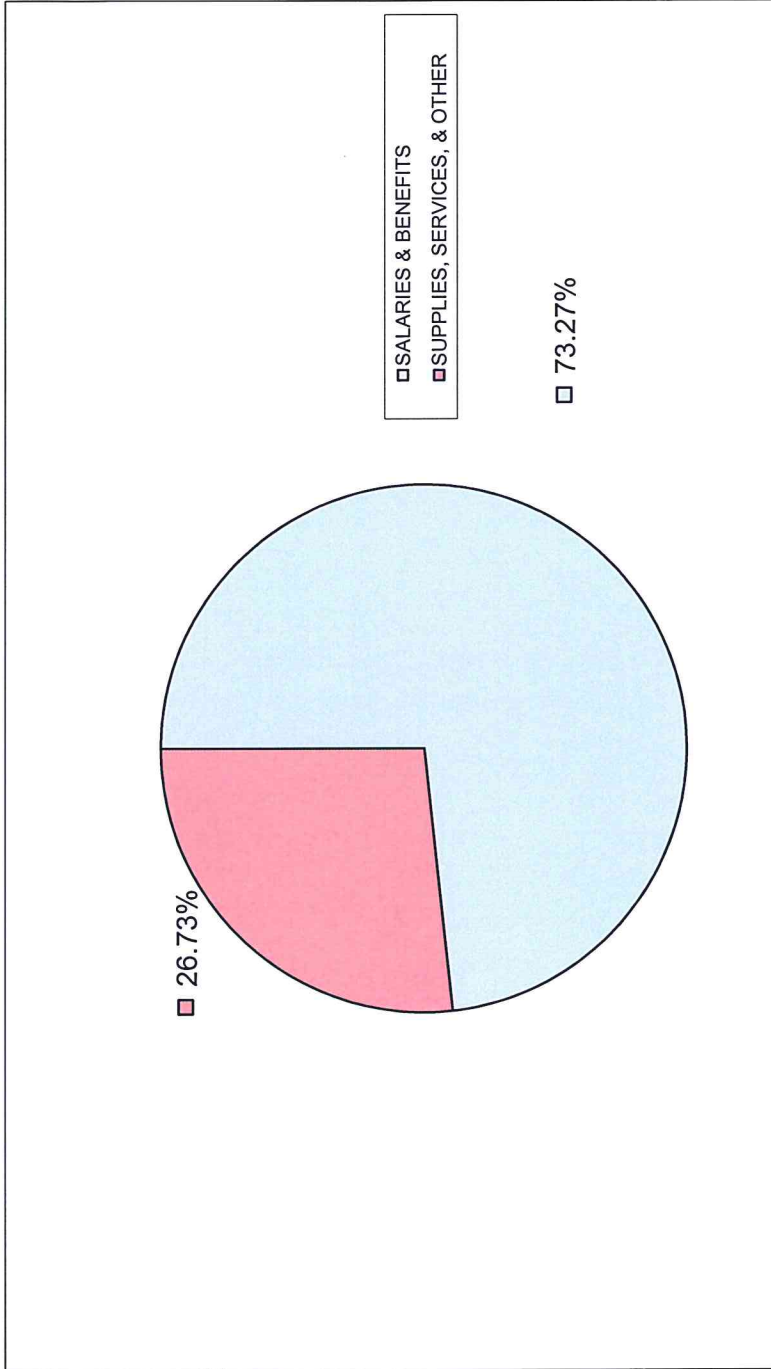


Madera Unified School District



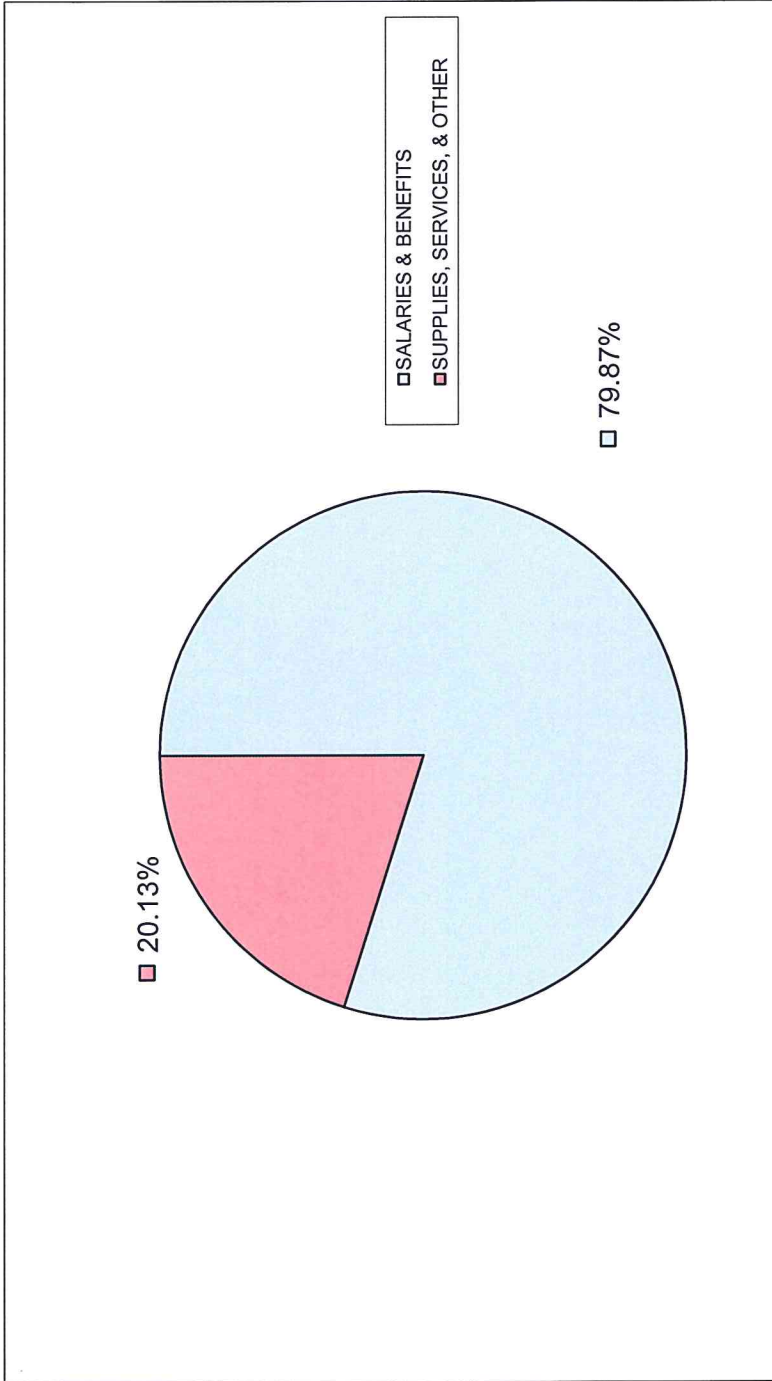
(1)		(2)		(3)		(4)	
LCFF/REVENUE LIMIT SOURCES		FEDERAL REVENUE		OTHER STATE REVENUE		OTHER LOCAL REVENUE	
84%		9%		4%		3%	
\$	112,979,002	\$	1,183,488	\$	-	\$	140,000
	LCFF - Principal Apportionment		Sp Ed-Entitlement (IDEA)		EIA Economic Impact Aid/Lep		Interest
\$	22,005,871	-	Sp Ed ARRA IDEA Basic	-	Transportation	902,647	Interagency Revenue
	EPA - Ed Protection Act	8,559,321	Title I (ESEA)	2,643,667	Lottery	3,724,022	Trsf'r Appor fr MCOE Sp Ed
	Property & Local Taxes	166,942	NCLB ARRA American Recovery	655,181	Mandated Cost Reimb	1,003,560	Sales/Other Local
	PERS Reduction	-	Education Jobs & Medicaid	685,760	Lottery - Instructional Materials	55,585	Other Sources & Trnsfrs
(968,561)	Charter Schools In-Lieu Taxes	233,854	Voc & Applied Tech	1,780,312	After School Ed Grant	-	
	State Aid Prior Year	270,062	Safe & Supportive Schools	600,000	California Career Pathway Trust		
-		1,689,192	Title II Part A	39,359	Ag Voc Incentive Grant		
		2,812,125	Title IV Part B	662,400	Quality Education Invest		
		823,417	Title III Part A (LEP)	-			
		127,094	Other Federal Revenues	40,000	Other State Revenues	-	
		\$	15,865,495	\$	7,106,679	\$	5,825,814
	Total LCFF/Rev Limit		Total Federal Revenue		Total State Revenue		Total Local Revenue
\$	152,366,073			\$	181,164,061	\$	181,164,061
							Total District Revenue
							-

Madera Unified School District
2014-15 First Interim Report
Total General Fund Expenditures by Object Code



(1)		(2)	
SALARIES & BENEFITS		SUPPLIES, SERVICES, & OTHER	
	73.27%		26.73%
\$ 77,578,198	Certificated Salaries	\$ 16,123,423	Books & Supplies
21,933,092	Classified Salaries	16,323,969	Services/Other Operating
40,043,589	Employee Benefits	2,887,813	Capital Outlay
-		2,572,907	Other Outgoing, Direct/Indirect Costs
-		12,993,381	Interfund Transfers
-		5,000	Other Uses
<u>\$ 139,554,879</u>	Total	<u>\$ 50,906,493</u>	Total
		<u>\$ 190,461,372</u>	Total District Expenses

Madera Unified School District
2014-15 First Interim Report
Unrestricted General Fund Expenditures by Object Code



(1)		(2)	
SALARIES & BENEFITS		SUPPLIES, SERVICES, & OTHER	
	79.87%		20.13%
\$ 67,110,294	Certificated Salaries	\$ 7,101,643	Books & Supplies
17,313,856	Classified Salaries	8,745,561	Services/Other Operating
33,612,654	Employee Benefits	1,020,218	Capital Outlay
-		1,143,245	Other Outgoing, Direct/Indirect Costs
-		11,733,150	Interfund Transfers
-		5,000	Other Uses
<u>\$ 118,036,804</u>	Total	<u>\$ 29,748,817</u>	Total
		<u>\$ 147,785,621</u>	Total District Expenses

Combined Balance Sheet - All Fund Types - October 31, 2014

ASSETS:		Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25	Fund 27
		General Fund	Adult Education	Child Development	Child Nutrition	Deferred Maintenance	Building Fund Bond Proceeds	Developer Fees	Redevelopment Agency
1. Cash									
a) In County Treasury		\$ 43,419,978.43	\$ 1,269,488.36	\$ 600,764.09	\$ 1,852,294.61	\$ 461,671.87	\$ 13,625,061.52	\$ 4,844,728.36	\$ 268,113.64
b) Fair Value Adj to Cash in Cnty Treas									
c) In Revolving Fund		28,000.00	2,000.00		3,140.00				
d) with Fiscal Agent					45,020.89				
e) Collections Awaiting/Clearing									
2. Investments									
3. Accounts Receivable		822,944.38	2,814.72	9,390.21	1,980,493.05				
4. Due from Other Funds		200,000.00	-	-	-	-			
5. Stores Accounts		622,301.79			384,669.64				
6. Prepaid Expenditures		-	-	-	-	-			
7. Other Current Assets		-	-	-	-	-			
Total Assets		\$ 45,093,224.60	\$ 1,274,303.08	\$ 610,154.30	\$ 4,265,618.19	\$ 461,671.87	\$ 13,625,061.52	\$ 4,844,728.36	\$ 268,113.64
Revenue Budget		\$ 181,164,061.00	\$ 1,156,726.00	\$ 1,938,748.00	\$ 10,865,808.00	\$ 1,261,231.00	\$ 4,502,806.00	\$ 2,020,000.00	\$ 722,917.00
Less: Revenue Received to Date		(42,595,846.14)	(631,355.23)	(752,840.00)	(2,155,009.02)	(1,260,413.66)	(15,526.89)	(539,179.03)	(43,102.08)
Total Assets		\$ 183,661,439.46	\$ 1,799,673.85	\$ 1,796,062.30	\$ 12,976,417.17	\$ 462,489.21	\$ 18,112,340.63	\$ 6,325,549.33	\$ 947,928.56
LIABILITIES AND FUND BALANCE:									
Liabilities:									
1. Accounts Payable		\$ 1,528,879.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Holding Accounts - Benefits		3,761,977.02	3,725.14	4,896.34	13,863.73			593.56	
3. Federal Tax Holding		-							
4. Use Tax Liability		5,915.92			(41.10)				
5. Other Current Liabilities		2,027.00							
6. Deferred Payroll		1,025,178.02							
7. Due to Other Funds/Current Loans		-		200,000.00					
8. Deferred Revenue		-							
Total Liabilities		\$ 6,323,977.64	\$ 3,725.14	\$ 204,896.34	\$ 13,822.63	\$ -	\$ -	\$ 593.56	\$ -
Expense Budget		\$ 190,461,372.00	\$ 1,419,552.00	\$ 2,011,763.00	\$ 11,397,825.00	\$ 1,260,231.00	\$ 15,140,043.00	\$ 824,261.00	\$ 721,717.00
Less: Expenditures to Date		(49,478,374.09)	(297,341.52)	(420,596.91)	(2,889,443.02)	(796,941.96)	(2,725.00)	(595,837.89)	-
Total Liabilities		\$ 147,306,975.55	\$ 1,125,935.62	\$ 1,796,062.43	\$ 8,522,208.61	\$ 461,289.04	\$ 15,137,318.00	\$ 229,016.67	\$ 721,717.00
Adjustment for Restatements									
Projected Ending Balance		\$ 36,354,463.91	\$ 673,738.23	\$ (0.13)	\$ 4,454,208.56	\$ 1,200.17	\$ 2,975,022.63	\$ 6,096,532.66	\$ 226,211.56
Total Liabilities and Fund Balance		\$ 183,661,439.46	\$ 1,799,673.85	\$ 1,796,062.30	\$ 12,976,417.17	\$ 462,489.21	\$ 18,112,340.63	\$ 6,325,549.33	\$ 947,928.56
Nonspendable: Revolving Cash, Stores, Prepd Exp.		625,859	2,000	-	269,677	-	-	-	-
Restricted: C/O - Entitlements/Local Projects		448,495	-	(0)	4,184,532	-	2,975,023	6,096,533	226,212
Committed:			671,738		-	1,200	-	-	-
Assigned: C/O - Other/ Textbooks/Equip Rplcmnt		5,296,259	-	-	-	-	-	-	-
G.A.S.B. 16		390,117	-	-	-	-	-	-	-
Reserve for Economic Uncertainties		5,713,841	-	-	-	-	-	-	-
Unassigned/Unappropriated Amount		23,879,892	-	-	-	-	-	-	-

Combined Balance Sheet - All Fund Types - October 31, 2014

ASSETS:																
1.	Cash	9110	\$	3,817,907.55	\$	4,463,377.29	\$	274,918.32	\$	329,069.17	\$	55,551.18	\$	2,332.45	\$	75,285,256.84
	a) In County Treasury	9111														-
	b) Fair Value Adj to Cash in Cnty Treas	9130														33,140.00
	c) In Revolving Fund	9135														-
	d) with Fiscal Agent	9140-45														45,020.89
	e) Collections Awaiting/Clearing	9150														-
2.	Investments	9200														2,815,642.36
3.	Accounts Receivable	9310														200,000.00
4.	Due from Other Funds	9320-22		-												1,006,971.43
5.	Stores Accounts	9330														-
6.	Prepaid Expenditures	9340														-
7.	Other Current Assets															-
	Total Assets		\$	3,817,907.55	\$	4,463,377.29	\$	274,918.32	\$	329,069.17	\$	55,551.18	\$	2,332.45	\$	79,386,031.52
	Revenue Budget		\$	15,269,679.00	\$	1,368,315.00	\$	9,771,335.00	\$	1,273,363.00	\$	400.00	\$	15.00	\$	231,315,404.00
	Less: Revenue Received to Date			(6,927.54)		(845.43)		(313.03)		(550,017.59)		(73.40)		(3.50)		(48,551,452.54)
	Total Assets		\$	19,080,659.01	\$	5,830,846.86	\$	10,045,940.29	\$	1,052,414.58	\$	55,877.78	\$	2,343.95	\$	262,149,982.98
LIABILITIES AND FUND BALANCE:																
Liabilities:																
1.	Accounts Payable	9509-10	\$	-											\$	1,528,879.68
2.	Holding Accounts - Benefits	9511-18		17.36												3,785,073.15
3.	Federal Tax Holding	9542														-
4.	Use Tax Liability	9550														5,874.82
5.	Other Current Liabilities	9551-70														2,027.00
6.	Deferred Payroll	9577														1,025,178.02
7.	Due to Other Funds/Current Loans	9610-40		-												200,000.00
8.	Deferred Revenue	9650														-
	Total Liabilities		\$	17.36	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,547,032.67
	Expense Budget		\$	18,262,801.00	\$	1,701,690.00	\$	-	\$	1,270,863.00	\$	20,327.00	\$	-	\$	244,492,449.00
	Less: Expenditures to Date			(12,006.28)		(256,010.91)				(1,230,017.50)		(3,500.00)				(55,984,795.08)
	Total Liabilities		\$	18,250,812.08	\$	1,445,679.09	\$	-	\$	40,845.50	\$	16,827.00	\$	-	\$	195,054,686.59
	Adjustment for Restatements		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Projected Ending Balance		\$	829,846.93	\$	4,385,167.77	\$	10,045,940.29	\$	1,011,569.08	\$	39,050.78	\$	2,343.95	\$	67,095,296.39
	Total Liabilities and Fund Balance		\$	19,080,659.01	\$	5,830,846.86	\$	10,045,940.29	\$	1,052,414.58	\$	55,877.78	\$	2,343.95	\$	262,149,982.98
Nonspendable: Revolving Cash, Stores, Prepd Exp.																
Restricted: C/O - Entitlements/Local Projects																
Committed:																
Assigned: C/O - Other/ Textbooks/Equip Rplcmnt																
G.A.S.B. 16																
Reserve for Economic Uncertainties																
Unassigned/Unappropriated Amount																
3.0%																

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2014-15 Board Approved Operating Budget			
Form	Description	2014-15 Original Budget	2014-15 Board Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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)
A. REVENUES								
1) LCFF Sources		8010-8099	148,024,937.00	152,366,073.00	36,828,439.81	152,366,073.00	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	3,276,038.00	3,338,848.00	63,810.49	3,338,848.00	0.00	0.0%
4) Other Local Revenue		8600-8799	904,825.00	954,261.00	192,260.86	954,261.00	0.00	0.0%
5) TOTAL, REVENUES			152,205,800.00	156,659,182.00	37,084,511.16	156,659,182.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,132,253.00	67,110,294.00	17,390,274.30	67,110,294.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,284,580.00	17,313,856.00	4,790,318.42	17,313,856.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,016,564.00	33,612,654.00	9,739,227.57	33,612,654.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,022,006.00	7,101,643.00	1,777,021.70	7,101,643.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,521,311.00	8,745,561.00	3,093,760.87	8,745,561.00	0.00	0.0%
6) Capital Outlay		6000-6999	748,000.00	1,020,218.00	635,135.71	1,020,218.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	820,776.00	2,667,429.00	574,964.28	2,667,429.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,266,201.00)	(1,524,184.00)	(3,154.54)	(1,524,184.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			130,279,289.00	136,047,471.00	37,997,548.31	136,047,471.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			21,926,511.00	20,611,711.00	(913,037.15)	20,611,711.00		
D. OTHER FINANCING SOURCES/USES								
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	14,233,150.00	11,733,150.00	600,000.00	11,733,150.00	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	4,415.00	5,000.00	0.00	0.0%
3) Contributions		8980-8999	(13,216,148.00)	(14,126,658.00)	(22.50)	(14,126,658.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,434,298.00)	(25,844,808.00)	(604,437.50)	(25,844,808.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,507,787.00)	(5,233,097.00)	(1,517,474.65)	(5,233,097.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,139,066.15	41,139,066.15		41,139,066.15	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)			41,139,066.15	41,139,066.15		41,139,066.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,139,066.15	41,139,066.15		41,139,066.15		
2) Ending Balance, June 30 (E + F1e)			35,631,279.15	35,905,969.15		35,905,969.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	28,000.00		28,000.00		
Stores		9712	597,859.36	597,859.36		597,859.36		
Prepaid Expenditures		9713	14,350.69	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	5,761,951.72	5,686,376.57		5,686,376.57		
Equipment Replacement - RS 0170	0000	9780	644,629.85					
Technology Infrastructure - RS 0000	0000	9780	2,340,114.42					
Textbooks - RS 0000	0000	9780	1,121,595.00					
Other Resources Carryover	0000	9780	39,514.42					
GASB 6 Va Accrual	0000	9780	390,117.05					
Textbooks - RS 1100	1100	9780	1,225,980.98					
Equipment Replacement - RS 0170	0000	9780		333,076.70				
Technology Infrastructure - RS 0000	0000	9780		2,340,114.42				
Textbooks - RS 0000	0000	9780		1,147,573.00				
Supplemental & Concentration - RS 0015	0000	9780		210,000.00				
Other Resources Carryover - RS 0150	0000	9780		39,514.42				
GASB 16 Va Accrual	0000	9780		390,117.05				
Textbooks - RS 1100	1100	9780		1,225,980.98				
Equipment Replacement - RS 0170	0000	9780				333,076.70		
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		
Textbooks - RS 0000	0000	9780				1,147,573.00		
Supplemental & Concentration - RS 0015	0000	9780				210,000.00		
Other Resources Carryover - RS 0150	0000	9780				39,514.42		
GASB 16 Va Accrual	0000	9780				390,117.05		
Textbooks - RS 1100	1100	9780				1,225,980.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,612,851.00	5,713,841.00		5,713,841.00		
Unassigned/Unappropriated Amount		9790	23,616,266.38	23,879,892.22		23,879,892.22		

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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	113,033,302.00	112,979,002.00	31,165,648.00	112,979,002.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	17,621,341.00	22,005,871.00	5,463,560.00	22,005,871.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	14,239.21	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	280,216.00	280,216.00	0.00	280,216.00	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	20,801,043.00	20,801,043.00	0.00	20,801,043.00	0.00	0.0%
Unsecured Roll Taxes		8042	742,778.00	742,778.00	426,435.87	742,778.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	36,696.00	36,696.00	0.00	36,696.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,570,443.00)	(3,570,443.00)	0.00	(3,570,443.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	59,471.00	59,471.00	10,382.41	59,471.00	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			149,004,404.00	153,334,634.00	37,080,265.49	153,334,634.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(979,467.00)	(968,561.00)	(251,825.68)	(968,561.00)	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			148,024,937.00	152,366,073.00	36,828,439.81	152,366,073.00	0.00	0.0%
FEDERAL REVENUE								
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						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	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	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	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	655,181.00	655,181.00	1,000.00	655,181.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,580,857.00	2,643,667.00	62,810.49	2,643,667.00	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						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,276,038.00	3,338,848.00	63,810.49	3,338,848.00	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)
OTHER LOCAL REVENUE								
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	2,000.00	2,000.00	1,250.90	2,000.00	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	13,744.97	30,000.00	0.00	0.0%
Interest		8660	140,000.00	140,000.00	37,742.20	140,000.00	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	317,664.00	317,664.00	7,140.03	317,664.00	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	415,161.00	464,597.00	132,382.76	464,597.00	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%
TOTAL, OTHER LOCAL REVENUE			904,825.00	954,261.00	192,260.86	954,261.00	0.00	0.0%
TOTAL, REVENUES			152,205,800.00	156,659,182.00	37,084,511.16	156,659,182.00	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)
Certificated Teachers' Salaries		1100	51,465,033.00	53,710,287.00	13,472,748.50	53,710,287.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,744,731.00	3,654,777.00	1,010,263.52	3,654,777.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,713,670.00	7,278,127.00	2,271,507.29	7,278,127.00	0.00	0.0%
Other Certificated Salaries		1900	2,208,819.00	2,467,103.00	635,754.99	2,467,103.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,132,253.00	67,110,294.00	17,390,274.30	67,110,294.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	638,607.00	666,319.00	74,050.17	666,319.00	0.00	0.0%
Classified Support Salaries		2200	6,939,229.00	7,435,064.00	2,152,962.58	7,435,064.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	855,555.00	1,098,552.00	332,467.40	1,098,552.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,506,812.00	6,641,697.00	1,906,421.38	6,641,697.00	0.00	0.0%
Other Classified Salaries		2900	1,344,377.00	1,472,224.00	324,416.89	1,472,224.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,284,580.00	17,313,856.00	4,790,318.42	17,313,856.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,122,897.00	5,879,290.00	1,516,349.05	5,879,290.00	0.00	0.0%
PERS		3201-3202	1,762,947.00	1,919,595.00	521,504.42	1,919,595.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,221,027.00	2,363,412.00	602,681.95	2,363,412.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,100,611.00	19,767,874.00	5,850,689.85	19,767,874.00	0.00	0.0%
Unemployment Insurance		3501-3502	43,505.00	62,219.00	12,549.69	62,219.00	0.00	0.0%
Workers' Compensation		3601-3602	1,482,576.00	1,483,664.00	378,983.19	1,483,664.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,848,625.00	1,694,067.00	449,522.42	1,694,067.00	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	434,376.00	442,533.00	406,947.00	442,533.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,016,564.00	33,612,654.00	9,739,227.57	33,612,654.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,446,752.00	1,799,344.00	558,044.19	1,799,344.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	611.00	0.00	611.00	0.00	0.0%
Materials and Supplies		4300	4,196,601.00	4,716,420.00	1,070,837.80	4,716,420.00	0.00	0.0%
Noncapitalized Equipment		4400	378,653.00	585,268.00	148,139.71	585,268.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,022,006.00	7,101,643.00	1,777,021.70	7,101,643.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	257,313.00	294,993.00	67,668.57	294,993.00	0.00	0.0%
Dues and Memberships		5300	33,518.00	40,604.00	27,776.20	40,604.00	0.00	0.0%
Insurance		5400-5450	850,808.00	850,808.00	771,295.37	850,808.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,030,808.00	3,115,101.00	1,009,341.38	3,115,101.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,155,377.00	1,306,939.00	289,328.05	1,306,939.00	0.00	0.0%
Transfers of Direct Costs		5710	(221,493.00)	(597,286.00)	(131,796.56)	(597,286.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,387.00)	(80,887.00)	(18,355.90)	(80,887.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,273,252.00	3,581,464.00	963,291.39	3,581,464.00	0.00	0.0%
Communications		5900	222,115.00	233,825.00	115,212.37	233,825.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,521,311.00	8,745,561.00	3,093,760.87	8,745,561.00	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)
CAPITAL OUTLAY								
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	8,000.00	5,689.00	0.00	5,689.00	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	40,000.00	60,409.00	5,194.77	60,409.00	0.00	0.0%
Equipment Replacement		6500	700,000.00	954,120.00	629,940.94	954,120.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			748,000.00	1,020,218.00	635,135.71	1,020,218.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	1,846,653.00	370,096.00	1,846,653.00	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	183,809.00	183,809.00	28,797.51	183,809.00	0.00	0.0%
Other Debt Service - Principal		7439	616,967.00	616,967.00	176,070.77	616,967.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			820,776.00	2,667,429.00	574,964.28	2,667,429.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(710,751.00)	(950,475.00)	(2,773.00)	(950,475.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(555,450.00)	(573,709.00)	(381.54)	(573,709.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,266,201.00)	(1,524,184.00)	(3,154.54)	(1,524,184.00)	0.00	0.0%
TOTAL, EXPENDITURES			130,279,289.00	136,047,471.00	37,997,548.31	136,047,471.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	13,633,150.00	11,133,150.00	0.00	11,133,150.00	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	600,000.00	600,000.00	600,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,233,150.00	11,733,150.00	600,000.00	11,733,150.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
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	5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
(d) TOTAL, USES			5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(13,216,148.00)	(14,126,658.00)	(22.50)	(14,126,658.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,216,148.00)	(14,126,658.00)	(22.50)	(14,126,658.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(27,434,298.00)	(25,844,808.00)	(604,437.50)	(25,844,808.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,755,061.00	15,865,495.00	2,800,283.07	15,865,495.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,082,301.00	3,767,831.00	1,542,732.31	3,767,831.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,389,620.00	4,815,968.00	1,168,319.60	4,815,968.00	0.00	0.0%
5) TOTAL, REVENUES			19,226,982.00	24,449,294.00	5,511,334.98	24,449,294.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,005,181.00	10,467,904.00	2,593,570.76	10,467,904.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,020,449.00	4,619,236.00	1,292,353.08	4,619,236.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,429,379.00	6,430,935.00	1,784,620.37	6,430,935.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,996,343.00	9,021,780.00	1,306,804.65	9,021,780.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,379,248.00	7,578,408.00	1,460,444.90	7,578,408.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,461.00	1,867,595.00	1,078,816.21	1,867,595.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	611,087.00	479,187.00	96,796.81	479,187.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	710,751.00	950,475.00	2,773.00	950,475.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,182,899.00	41,415,520.00	9,616,179.78	41,415,520.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,955,917.00)	(16,966,226.00)	(4,104,844.80)	(16,966,226.00)		
D. OTHER FINANCING SOURCES/USES								
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	1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	35,585.00	0.00	35,585.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	13,216,148.00	14,126,658.00	22.50	14,126,658.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,955,917.00	12,902,012.00	(1,260,208.50)	12,902,012.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(4,064,214.00)	(5,365,053.30)	(4,064,214.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,512,708.76	4,512,708.76		4,512,708.76	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)			4,512,708.76	4,512,708.76		4,512,708.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,512,708.76	4,512,708.76		4,512,708.76		
2) Ending Balance, June 30 (E + F1e)			4,512,708.76	448,494.76		448,494.76		
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	4,512,708.76	448,496.18		448,496.18		
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	(1.42)		(1.42)		

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)
LCFF SOURCES								
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		
LCFF Transfers								
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%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,183,488.00	1,183,488.00	0.00	1,183,488.00	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	268.00	267.64	268.00	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	6,635,985.00	8,559,321.00	1,602,849.83	8,559,321.00	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	929,637.00	1,689,192.00	391,516.83	1,689,192.00	0.00	0.0%

2014-15 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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	484,183.00	823,417.00	158,490.47	823,417.00	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, 3026-3205, 4036-4126, 5510	8290	2,259,875.00	3,045,893.00	635,593.71	3,045,893.00	0.00	0.0%
Other No Child Left Behind		8290	2,259,875.00	3,045,893.00	635,593.71	3,045,893.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	201,893.00	233,854.00	(22.50)	233,854.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	270,062.00	0.00	270,062.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	11,587.09	60,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,755,061.00	15,865,495.00	2,800,283.07	15,865,495.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	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	614,490.00	685,760.00	71,269.94	685,760.00	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	1,780,312.00	1,780,312.00	1,157,202.80	1,780,312.00	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%
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	662,400.00	662,400.00	0.00	662,400.00	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	25,099.00	639,359.00	314,259.57	639,359.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,082,301.00	3,767,831.00	1,542,732.31	3,767,831.00	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	594,201.00	584,983.00	0.00	584,983.00	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		
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	506,963.00	113,399.93	506,963.00	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	3,795,419.00	3,724,022.00	1,054,919.67	3,724,022.00	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%
TOTAL, OTHER LOCAL REVENUE			4,389,620.00	4,815,968.00	1,168,319.60	4,815,968.00	0.00	0.0%
TOTAL, REVENUES			19,226,982.00	24,449,294.00	5,511,334.98	24,449,294.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,163,829.00	7,987,910.00	1,916,678.78	7,987,910.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	629,433.00	726,598.00	216,109.04	726,598.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,045,210.00	1,085,280.00	349,104.64	1,085,280.00	0.00	0.0%
Other Certificated Salaries		1900	1,166,709.00	668,116.00	111,678.30	668,116.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,005,181.00	10,467,904.00	2,593,570.76	10,467,904.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,251,940.00	2,403,584.00	603,112.59	2,403,584.00	0.00	0.0%
Classified Support Salaries		2200	1,350,602.00	1,498,707.00	479,174.80	1,498,707.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	117,431.00	122,131.00	39,143.48	122,131.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	300,476.00	550,756.00	157,121.82	550,756.00	0.00	0.0%
Other Classified Salaries		2900	0.00	44,058.00	13,800.39	44,058.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,020,449.00	4,619,236.00	1,292,353.08	4,619,236.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	926,049.00	863,164.00	214,715.23	863,164.00	0.00	0.0%
PERS		3201-3202	453,713.00	528,954.00	141,263.34	528,954.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	470,900.00	530,496.00	137,511.16	530,496.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,991,810.00	3,936,576.00	1,141,997.83	3,936,576.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,884.00	7,380.00	1,884.84	7,380.00	0.00	0.0%
Workers' Compensation		3601-3602	255,265.00	259,323.00	66,230.86	259,323.00	0.00	0.0%
OPEB, Allocated		3701-3702	318,110.00	296,457.00	78,147.40	296,457.00	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	6,648.00	8,585.00	2,869.71	8,585.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,429,379.00	6,430,935.00	1,784,620.37	6,430,935.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	482,990.00	691,486.00	588,906.06	691,486.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	210,303.00	7,248.01	210,303.00	0.00	0.0%
Materials and Supplies		4300	4,488,353.00	7,168,589.00	462,665.96	7,168,589.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	951,402.00	247,984.62	951,402.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,996,343.00	9,021,780.00	1,306,804.65	9,021,780.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,521,048.00	4,700,147.00	851,621.69	4,700,147.00	0.00	0.0%
Travel and Conferences		5200	9,261.00	765,490.00	64,133.62	765,490.00	0.00	0.0%
Dues and Memberships		5300	500.00	3,905.00	460.00	3,905.00	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	48.00	0.00	48.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,500.00	316,888.00	104,694.33	316,888.00	0.00	0.0%
Transfers of Direct Costs		5710	221,493.00	597,286.00	131,796.56	597,286.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,739.00)	(21,739.00)	(4,001.05)	(21,739.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	383,185.00	1,163,304.00	307,502.90	1,163,304.00	0.00	0.0%
Communications		5900	0.00	53,079.00	4,236.85	53,079.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,379,248.00	7,578,408.00	1,460,444.90	7,578,408.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	354.00	0.00	354.00	0.00	0.0%
Land Improvements		6170	13,525.00	2,509.00	0.00	2,509.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,936.00	242,017.00	72,982.00	242,017.00	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	1,504,591.00	928,550.50	1,504,591.00	0.00	0.0%
Equipment Replacement		6500	0.00	118,124.00	77,283.71	118,124.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,461.00	1,867,595.00	1,078,816.21	1,867,595.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	611,087.00	479,187.00	96,796.81	479,187.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			611,087.00	479,187.00	96,796.81	479,187.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	710,751.00	950,475.00	2,773.00	950,475.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			710,751.00	950,475.00	2,773.00	950,475.00	0.00	0.0%
TOTAL, EXPENDITURES			31,182,899.00	41,415,520.00	9,616,179.78	41,415,520.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	35,585.00	0.00	35,585.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	35,585.00	0.00	35,585.00	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	13,216,148.00	14,126,658.00	22.50	14,126,658.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			13,216,148.00	14,126,658.00	22.50	14,126,658.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,955,917.00	12,902,012.00	(1,260,208.50)	12,902,012.00	0.00	0.0%

2014-15 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)
A. REVENUES								
1) LCFF Sources		8010-8099	148,024,937.00	152,366,073.00	36,828,439.81	152,366,073.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,755,061.00	15,865,495.00	2,800,283.07	15,865,495.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,358,339.00	7,106,679.00	1,606,542.80	7,106,679.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,294,445.00	5,770,229.00	1,360,580.46	5,770,229.00	0.00	0.0%
5) TOTAL, REVENUES			171,432,782.00	181,108,476.00	42,595,846.14	181,108,476.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	75,137,434.00	77,578,198.00	19,983,845.06	77,578,198.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,305,029.00	21,933,092.00	6,082,671.50	21,933,092.00	0.00	0.0%
3) Employee Benefits		3000-3999	40,445,943.00	40,043,589.00	11,523,847.94	40,043,589.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,018,349.00	16,123,423.00	3,083,826.35	16,123,423.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,900,559.00	16,323,969.00	4,554,205.77	16,323,969.00	0.00	0.0%
6) Capital Outlay		6000-6999	778,461.00	2,887,813.00	1,713,951.92	2,887,813.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,431,863.00	3,146,616.00	671,761.09	3,146,616.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(555,450.00)	(573,709.00)	(381.54)	(573,709.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			161,462,188.00	177,462,991.00	47,613,728.09	177,462,991.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			9,970,594.00	3,645,485.00	(5,017,881.95)	3,645,485.00		
D. OTHER FINANCING SOURCES/USES								
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	15,493,381.00	12,993,381.00	1,860,231.00	12,993,381.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	35,585.00	0.00	35,585.00	0.00	0.0%
b) Uses		7630-7699	5,000.00	5,000.00	4,415.00	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			(15,478,381.00)	(12,942,796.00)	(1,864,646.00)	(12,942,796.00)		

2014-15 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,507,787.00)	(9,297,311.00)	(6,882,527.95)	(9,297,311.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,651,774.91	45,651,774.91		45,651,774.91	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)			45,651,774.91	45,651,774.91		45,651,774.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,651,774.91	45,651,774.91		45,651,774.91		
2) Ending Balance, June 30 (E + F1e)			40,143,987.91	36,354,463.91		36,354,463.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	28,000.00		28,000.00		
Stores		9712	597,859.36	597,859.36		597,859.36		
Prepaid Expenditures		9713	14,350.69	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,512,708.76	448,496.18		448,496.18		
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	5,761,951.72	5,686,376.57		5,686,376.57		
Equipment Replacement - RS 0170	0000	9780	644,629.85					
Technology Infrastructure - RS 0000	0000	9780	2,340,114.42					
Textbooks - RS 0000	0000	9780	1,121,595.00					
Other Resources Carryover	0000	9780	39,514.42					
GASB 6 Va Accrual	0000	9780	390,117.05					
Textbooks - RS 1100	1100	9780	1,225,980.98					
Equipment Replacement - RS 0170	0000	9780		333,076.70				
Technology Infrastructure - RS 0000	0000	9780		2,340,114.42				
Textbooks - RS 0000	0000	9780		1,147,573.00				
Supplemental & Concentration - RS 0015	0000	9780		210,000.00				
Other Resources Carryover - RS 0150	0000	9780		39,514.42				
GASB 16 Va Accrual	0000	9780		390,117.05				
Textbooks - RS 1100	1100	9780		1,225,980.98				
Equipment Replacement - RS 0170	0000	9780				333,076.70		
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		
Textbooks - RS 0000	0000	9780				1,147,573.00		
Supplemental & Concentration - RS 0015	0000	9780				210,000.00		
Other Resources Carryover - RS 0150	0000	9780				39,514.42		
GASB 16 Va Accrual	0000	9780				390,117.05		
Textbooks - RS 1100	1100	9780				1,225,980.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,612,851.00	5,713,841.00		5,713,841.00		
Unassigned/Unappropriated Amount		9790	23,616,266.38	23,879,890.80		23,879,890.80		

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	113,033,302.00	112,979,002.00	31,165,648.00	112,979,002.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	17,621,341.00	22,005,871.00	5,463,560.00	22,005,871.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	14,239.21	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	280,216.00	280,216.00	0.00	280,216.00	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	20,801,043.00	20,801,043.00	0.00	20,801,043.00	0.00	0.0%
Unsecured Roll Taxes		8042	742,778.00	742,778.00	426,435.87	742,778.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	36,696.00	36,696.00	0.00	36,696.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,570,443.00)	(3,570,443.00)	0.00	(3,570,443.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	59,471.00	59,471.00	10,382.41	59,471.00	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			149,004,404.00	153,334,634.00	37,080,265.49	153,334,634.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(979,467.00)	(968,561.00)	(251,825.68)	(968,561.00)	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			148,024,937.00	152,366,073.00	36,828,439.81	152,366,073.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,183,488.00	1,183,488.00	0.00	1,183,488.00	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	268.00	267.64	268.00	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	6,635,985.00	8,559,321.00	1,602,849.83	8,559,321.00	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	929,637.00	1,689,192.00	391,516.83	1,689,192.00	0.00	0.0%

2014-15 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	484,183.00	823,417.00	158,490.47	823,417.00	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%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	2,259,875.00	3,045,893.00	635,593.71	3,045,893.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	201,893.00	233,854.00	(22.50)	233,854.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	270,062.00	0.00	270,062.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	11,587.09	60,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,755,061.00	15,865,495.00	2,800,283.07	15,865,495.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	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	655,181.00	655,181.00	1,000.00	655,181.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,195,347.00	3,329,427.00	134,080.43	3,329,427.00	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	1,780,312.00	1,780,312.00	1,157,202.80	1,780,312.00	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%
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	662,400.00	662,400.00	0.00	662,400.00	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	65,099.00	679,359.00	314,259.57	679,359.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,358,339.00	7,106,679.00	1,606,542.80	7,106,679.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,000.00	2,000.00	1,250.90	2,000.00	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	13,744.97	30,000.00	0.00	0.0%
Interest		8660	140,000.00	140,000.00	37,742.20	140,000.00	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	911,865.00	902,647.00	7,140.03	902,647.00	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	415,161.00	971,560.00	245,782.69	971,560.00	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	3,795,419.00	3,724,022.00	1,054,919.67	3,724,022.00	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%
TOTAL, OTHER LOCAL REVENUE			5,294,445.00	5,770,229.00	1,360,580.46	5,770,229.00	0.00	0.0%
TOTAL, REVENUES			171,432,782.00	181,108,476.00	42,595,846.14	181,108,476.00	0.00	0.0%

2014-15 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	58,628,862.00	61,698,197.00	15,389,427.28	61,698,197.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,374,164.00	4,381,375.00	1,226,372.56	4,381,375.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,758,880.00	8,363,407.00	2,620,611.93	8,363,407.00	0.00	0.0%
Other Certificated Salaries		1900	3,375,528.00	3,135,219.00	747,433.29	3,135,219.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			75,137,434.00	77,578,198.00	19,983,845.06	77,578,198.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,890,547.00	3,069,903.00	677,162.76	3,069,903.00	0.00	0.0%
Classified Support Salaries		2200	8,289,831.00	8,933,771.00	2,632,137.38	8,933,771.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	972,986.00	1,220,683.00	371,610.88	1,220,683.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,807,288.00	7,192,453.00	2,063,543.20	7,192,453.00	0.00	0.0%
Other Classified Salaries		2900	1,344,377.00	1,516,282.00	338,217.28	1,516,282.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,305,029.00	21,933,092.00	6,082,671.50	21,933,092.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,048,946.00	6,742,454.00	1,731,064.28	6,742,454.00	0.00	0.0%
PERS		3201-3202	2,216,660.00	2,448,549.00	662,767.76	2,448,549.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,691,927.00	2,893,908.00	740,193.11	2,893,908.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,092,421.00	23,704,450.00	6,992,687.68	23,704,450.00	0.00	0.0%
Unemployment Insurance		3501-3502	50,389.00	69,599.00	14,434.53	69,599.00	0.00	0.0%
Workers' Compensation		3601-3602	1,737,841.00	1,742,987.00	445,214.05	1,742,987.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,166,735.00	1,990,524.00	527,669.82	1,990,524.00	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	441,024.00	451,118.00	409,816.71	451,118.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,445,943.00	40,043,589.00	11,523,847.94	40,043,589.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,929,742.00	2,490,830.00	1,146,950.25	2,490,830.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	210,914.00	7,248.01	210,914.00	0.00	0.0%
Materials and Supplies		4300	8,684,954.00	11,885,009.00	1,533,503.76	11,885,009.00	0.00	0.0%
Noncapitalized Equipment		4400	403,653.00	1,536,670.00	396,124.33	1,536,670.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,018,349.00	16,123,423.00	3,083,826.35	16,123,423.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,521,048.00	4,700,147.00	851,621.69	4,700,147.00	0.00	0.0%
Travel and Conferences		5200	266,574.00	1,060,483.00	131,802.19	1,060,483.00	0.00	0.0%
Dues and Memberships		5300	34,018.00	44,509.00	28,236.20	44,509.00	0.00	0.0%
Insurance		5400-5450	850,808.00	850,808.00	771,295.37	850,808.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,030,808.00	3,115,149.00	1,009,341.38	3,115,149.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,420,877.00	1,623,828.00	394,028.08	1,623,828.00	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	(102,126.00)	(102,626.00)	(22,356.95)	(102,626.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,656,437.00	4,744,768.00	1,270,794.29	4,744,768.00	0.00	0.0%
Communications		5900	222,115.00	286,904.00	119,449.22	286,904.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,900,559.00	16,323,969.00	4,554,205.77	16,323,969.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	354.00	0.00	354.00	0.00	0.0%
Land Improvements		6170	13,525.00	2,509.00	0.00	2,509.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,936.00	247,706.00	72,982.00	247,706.00	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	40,000.00	1,565,000.00	933,745.27	1,565,000.00	0.00	0.0%
Equipment Replacement		6500	700,000.00	1,072,244.00	707,224.65	1,072,244.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			778,461.00	2,887,813.00	1,713,951.92	2,887,813.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	611,087.00	2,325,840.00	466,892.81	2,325,840.00	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	183,809.00	183,809.00	28,797.51	183,809.00	0.00	0.0%
Other Debt Service - Principal		7439	616,967.00	616,967.00	176,070.77	616,967.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,431,863.00	3,146,616.00	671,761.09	3,146,616.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(555,450.00)	(573,709.00)	(381.54)	(573,709.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(555,450.00)	(573,709.00)	(381.54)	(573,709.00)	0.00	0.0%
TOTAL, EXPENDITURES			161,462,188.00	177,462,991.00	47,613,728.09	177,462,991.00	0.00	0.0%

2014-15 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	13,633,150.00	11,133,150.00	0.00	11,133,150.00	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	1,860,231.00	1,860,231.00	1,860,231.00	1,860,231.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,493,381.00	12,993,381.00	1,860,231.00	12,993,381.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	35,585.00	0.00	35,585.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	35,585.00	0.00	35,585.00	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	5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
(d) TOTAL, USES			5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
CONTRIBUTIONS								
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%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(15,478,381.00)	(12,942,796.00)	(1,864,646.00)	(12,942,796.00)	0.00	0.0%

2014-15 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,303.00	167,798.00	0.00	167,798.00	0.00	0.0%
3) Other State Revenue		8300-8599	48,956.00	48,956.00	2,060.00	48,956.00	0.00	0.0%
4) Other Local Revenue		8600-8799	295,135.00	338,937.00	28,260.40	338,937.00	0.00	0.0%
5) TOTAL, REVENUES			544,394.00	555,691.00	30,320.40	555,691.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	418,229.00	511,501.00	122,019.84	511,501.00	0.00	0.0%
2) Classified Salaries		2000-2999	244,902.00	256,711.00	76,406.11	256,711.00	0.00	0.0%
3) Employee Benefits		3000-3999	217,438.00	254,362.00	69,531.27	254,362.00	0.00	0.0%
4) Books and Supplies		4000-4999	108,813.00	222,381.00	5,352.83	222,381.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	145,826.00	163,732.00	24,031.47	163,732.00	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	9,186.00	10,865.00	0.00	10,865.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,144,394.00	1,419,552.00	297,341.52	1,419,552.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(600,000.00)	(863,861.00)	(267,021.12)	(863,861.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	600,000.00	601,035.00	601,034.83	601,035.00	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	601,035.00	601,034.83	601,035.00		

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)			0.00	(262,826.00)	334,013.71	(262,826.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	936,564.23	936,564.23		936,564.23	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)			936,564.23	936,564.23		936,564.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			936,564.23	936,564.23		936,564.23		
2) Ending Balance, June 30 (E + F1e)			936,564.23	673,738.23		673,738.23		
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	2,294.55	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	932,269.68	671,738.68		671,738.68		
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	(0.45)		(0.45)		

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	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%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	13,514.00	9,645.00	0.00	9,645.00	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	186,789.00	158,153.00	0.00	158,153.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			200,303.00	167,798.00	0.00	167,798.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	5,515.00	5,515.00	2,060.00	5,515.00	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	43,441.00	0.00	43,441.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			48,956.00	48,956.00	2,060.00	48,956.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	3,000.00	3,000.00	686.40	3,000.00	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	174,735.00	205,022.00	26,374.00	205,022.00	0.00	0.0%
Interagency Services		8677	31,404.00	32,224.00	0.00	32,224.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,996.00	98,691.00	1,200.00	98,691.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			295,135.00	338,937.00	28,260.40	338,937.00	0.00	0.0%
TOTAL, REVENUES			544,394.00	555,691.00	30,320.40	555,691.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	318,777.00	358,387.00	72,776.40	358,387.00	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	99,452.00	153,114.00	49,243.44	153,114.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			418,229.00	511,501.00	122,019.84	511,501.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	29,746.00	31,143.00	10,049.34	31,143.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	63,666.00	74,855.00	23,798.00	74,855.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	143,186.00	142,082.00	40,336.31	142,082.00	0.00	0.0%
Other Classified Salaries		2900	8,304.00	8,631.00	2,222.46	8,631.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			244,902.00	256,711.00	76,406.11	256,711.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,206.00	40,010.00	9,348.41	40,010.00	0.00	0.0%
PERS		3201-3202	26,700.00	29,400.00	8,800.41	29,400.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,695.00	28,697.00	8,395.84	28,697.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	99,372.00	128,188.00	35,431.60	128,188.00	0.00	0.0%
Unemployment Insurance		3501-3502	331.00	369.00	98.13	369.00	0.00	0.0%
Workers' Compensation		3601-3602	12,080.00	12,980.00	3,447.96	12,980.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,054.00	14,718.00	4,008.92	14,718.00	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%
TOTAL, EMPLOYEE BENEFITS			217,438.00	254,362.00	69,531.27	254,362.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	106,071.00	212,904.00	5,352.83	212,904.00	0.00	0.0%
Noncapitalized Equipment		4400	2,742.00	6,392.00	0.00	6,392.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			108,813.00	222,381.00	5,352.83	222,381.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,375.00	7,300.00	0.00	7,300.00	0.00	0.0%
Dues and Memberships		5300	1,606.00	1,855.00	1,855.00	1,855.00	0.00	0.0%
Insurance		5400-5450	2,512.00	2,512.00	2,458.41	2,512.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	27,000.00	5,185.31	27,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	5,200.00	775.35	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	7,045.00	1,978.38	7,045.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,438.00	110,670.00	11,779.02	110,670.00	0.00	0.0%
Communications		5900	2,150.00	2,150.00	0.00	2,150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,826.00	163,732.00	24,031.47	163,732.00	0.00	0.0%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	9,186.00	10,865.00	0.00	10,865.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,186.00	10,865.00	0.00	10,865.00	0.00	0.0%
TOTAL, EXPENDITURES			1,144,394.00	1,419,552.00	297,341.52	1,419,552.00		

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	600,000.00	601,035.00	601,034.83	601,035.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	601,035.00	601,034.83	601,035.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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) 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 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%
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)			600,000.00	601,035.00	601,034.83	601,035.00		

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)
A. REVENUES								
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	1,423,867.00	1,828,218.00	752,840.00	1,828,218.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,530.00	110,530.00	0.00	110,530.00	0.00	0.0%
5) TOTAL, REVENUES			1,534,397.00	1,938,748.00	752,840.00	1,938,748.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	617,908.00	633,111.00	164,162.86	633,111.00	0.00	0.0%
2) Classified Salaries		2000-2999	328,512.00	399,246.00	118,090.72	399,246.00	0.00	0.0%
3) Employee Benefits		3000-3999	435,639.00	412,659.00	122,682.98	412,659.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,375.00	407,937.00	10,770.56	407,937.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,049.00	44,281.00	3,473.42	44,281.00	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	63,179.00	79,759.00	381.54	79,759.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,534,397.00	2,010,728.00	419,562.08	2,010,728.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(71,980.00)	333,277.92	(71,980.00)		
D. OTHER FINANCING SOURCES/USES								
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	1,035.00	1,034.83	1,035.00	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	(1,035.00)	(1,034.83)	(1,035.00)		

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)			0.00	(73,015.00)	332,243.09	(73,015.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,014.87	73,014.87		73,014.87	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)			73,014.87	73,014.87		73,014.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,014.87	73,014.87		73,014.87		
2) Ending Balance, June 30 (E + F1e)			73,014.87	(0.13)		(0.13)		
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	73,014.87	0.04		0.04		
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	(0.17)		(0.17)		

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)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	1,423,867.00	1,828,218.00	752,840.00	1,828,218.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,423,867.00	1,828,218.00	752,840.00	1,828,218.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	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								
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	110,530.00	110,530.00	0.00	110,530.00	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			110,530.00	110,530.00	0.00	110,530.00	0.00	0.0%
TOTAL REVENUES			1,534,397.00	1,938,748.00	752,840.00	1,938,748.00		

2014-15 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	511,585.00	524,369.00	131,087.36	524,369.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	23,358.00	22,490.00	5,420.58	22,490.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	82,965.00	86,252.00	27,654.92	86,252.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			617,908.00	633,111.00	164,162.86	633,111.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	248,084.00	304,261.00	83,836.16	304,261.00	0.00	0.0%
Classified Support Salaries		2200	16,900.00	19,617.00	6,042.49	19,617.00	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	28,556.00	36,192.00	9,518.68	36,192.00	0.00	0.0%
Other Classified Salaries		2900	34,972.00	39,176.00	18,693.39	39,176.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			328,512.00	399,246.00	118,090.72	399,246.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	47,720.00	41,986.00	10,500.21	41,986.00	0.00	0.0%
PERS		3201-3202	35,401.00	36,781.00	13,203.82	36,781.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	42,343.00	44,381.00	13,928.96	44,381.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	269,985.00	252,697.00	74,177.46	252,697.00	0.00	0.0%
Unemployment Insurance		3501-3502	473.00	482.00	136.88	482.00	0.00	0.0%
Workers' Compensation		3601-3602	17,323.00	16,917.00	4,805.68	16,917.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,150.00	19,171.00	5,686.22	19,171.00	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	244.00	244.00	243.75	244.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			435,639.00	412,659.00	122,682.98	412,659.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	11,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Materials and Supplies		4300	(5,767.00)	378,795.00	10,559.96	378,795.00	0.00	0.0%
Noncapitalized Equipment		4400	4,142.00	4,142.00	0.00	4,142.00	0.00	0.0%
Food		4700	10,000.00	10,000.00	210.60	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,375.00	407,937.00	10,770.56	407,937.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,599.00	10,000.00	184.00	10,000.00	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	9,200.00	9,200.00	1,716.43	9,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,250.00	24,081.00	1,572.99	24,081.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,049.00	44,281.00	3,473.42	44,281.00	0.00	0.0%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	63,179.00	79,759.00	381.54	79,759.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,179.00	79,759.00	381.54	79,759.00	0.00	0.0%
TOTAL, EXPENDITURES			1,534,397.00	2,010,728.00	419,562.08	2,010,728.00		

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								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	1,035.00	1,034.83	1,035.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,035.00	1,034.83	1,035.00	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 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%
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	(1,035.00)	(1,034.83)	(1,035.00)		

2014-15 First Interim
Cafeteria Special Revenue 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,291,299.00	9,291,299.00	1,871,332.10	9,291,299.00	0.00	0.0%
3) Other State Revenue		8300-8599	735,727.00	735,727.00	146,842.28	735,727.00	0.00	0.0%
4) Other Local Revenue		8600-8799	838,782.00	838,782.00	136,834.64	838,782.00	0.00	0.0%
5) TOTAL REVENUES			10,865,808.00	10,865,808.00	2,155,009.02	10,865,808.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,961,980.00	2,962,609.00	791,424.08	2,962,609.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,648,830.00	1,653,820.00	482,844.72	1,653,820.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,706,447.00	5,706,447.00	1,420,283.52	5,706,447.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	441,868.00	441,868.00	98,549.60	441,868.00	0.00	0.0%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	96,341.10	150,000.00	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	483,085.00	483,085.00	0.00	483,085.00	0.00	0.0%
9) TOTAL EXPENDITURES			11,392,210.00	11,397,829.00	2,889,443.02	11,397,829.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(526,402.00)	(532,021.00)	(734,434.00)	(532,021.00)		
D. OTHER FINANCING SOURCES/USES								
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 FUND BALANCE (C + D4)			(526,402.00)	(532,021.00)	(734,434.00)	(532,021.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,986,229.56	4,986,229.56		4,986,229.56	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)			4,986,229.56	4,986,229.56		4,986,229.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,229.56	4,986,229.56		4,986,229.56		
2) Ending Balance, June 30 (E + F1e)			4,459,827.56	4,454,208.56		4,454,208.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,140.00	3,140.00		3,140.00		
Stores		9712	266,536.59	266,536.59		266,536.59		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,190,150.97	4,184,531.97		4,184,531.97		
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	9,291,299.00	9,291,299.00	1,871,332.10	9,291,299.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,291,299.00	9,291,299.00	1,871,332.10	9,291,299.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	735,727.00	735,727.00	146,842.28	735,727.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			735,727.00	735,727.00	146,842.28	735,727.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	695,922.00	695,922.00	121,715.25	695,922.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,681.00	19,681.00	2,920.34	19,681.00	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	123,179.00	123,179.00	12,199.05	123,179.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			838,782.00	838,782.00	136,834.64	838,782.00	0.00	0.0%
TOTAL, REVENUES			10,865,808.00	10,865,808.00	2,155,009.02	10,865,808.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,239,362.00	2,225,560.00	584,421.45	2,225,560.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	257,697.00	268,016.00	85,712.76	268,016.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	464,921.00	469,033.00	121,289.87	469,033.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,961,980.00	2,962,609.00	791,424.08	2,962,609.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	252,848.00	263,633.00	79,566.20	263,633.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	215,101.00	218,127.00	58,025.90	218,127.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,054,423.00	1,052,936.00	311,610.01	1,052,936.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,402.00	1,423.00	379.55	1,423.00	0.00	0.0%
Workers' Compensation		3601-3602	51,228.00	50,073.00	13,344.65	50,073.00	0.00	0.0%
OPEB, Allocated		3701-3702	63,828.00	56,741.00	16,282.94	56,741.00	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	10,000.00	10,887.00	3,635.47	10,887.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,648,830.00	1,653,820.00	482,844.72	1,653,820.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	381,580.00	381,580.00	102,741.36	381,580.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	10,348.91	100,000.00	0.00	0.0%
Food		4700	5,224,867.00	5,224,867.00	1,307,193.25	5,224,867.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,706,447.00	5,706,447.00	1,420,283.52	5,706,447.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,817.00	26,817.00	1,966.26	26,817.00	0.00	0.0%
Dues and Memberships		5300	600.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	10,616.00	10,616.00	10,710.69	10,616.00	0.00	0.0%
Operations and Housekeeping Services		5500	101,766.00	101,766.00	23,550.59	101,766.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,731.00	117,731.00	37,204.52	117,731.00	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	86,381.00	86,381.00	18,662.14	86,381.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,368.00	85,368.00	6,308.49	85,368.00	0.00	0.0%
Communications		5900	12,589.00	12,589.00	146.91	12,589.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			441,868.00	441,868.00	98,549.60	441,868.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	96,341.10	100,000.00	0.00	0.0%
Equipment Replacement		6500	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,000.00	150,000.00	96,341.10	150,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	483,085.00	483,085.00	0.00	483,085.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			483,085.00	483,085.00	0.00	483,085.00	0.00	0.0%
TOTAL, EXPENDITURES			11,392,210.00	11,397,829.00	2,889,443.02	11,397,829.00		

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								
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%
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	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)
A. REVENUES								
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	1,000.00	1,000.00	182.66	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	182.66	1,000.00		
B. EXPENDITURES								
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	1,260,231.00	528,329.00	146,258.18	528,329.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	731,902.00	652,683.78	731,902.00	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			1,260,231.00	1,260,231.00	798,941.96	1,260,231.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,259,231.00)	(1,259,231.00)	(798,759.30)	(1,259,231.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	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			1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	1,000.00	461,471.70	1,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	200.17	200.17		200.17	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)			200.17	200.17		200.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200.17	200.17		200.17		
2) Ending Balance, June 30 (E + F1e)			1,200.17	1,200.17		1,200.17		
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	1,200.17	1,200.17		1,200.17		
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	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%
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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	182.66	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			1,000.00	1,000.00	182.66	1,000.00	0.00	0.0%
TOTAL. REVENUES			1,000.00	1,000.00	182.66	1,000.00		

2014-15 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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	1,260,231.00	512,449.00	130,378.18	512,449.00	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	15,880.00	15,880.00	15,880.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,260,231.00	528,329.00	146,258.18	528,329.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	204,694.00	150,183.50	204,694.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	527,208.00	502,500.28	527,208.00	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%
TOTAL, CAPITAL OUTLAY			0.00	731,902.00	652,683.78	731,902.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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			1,260,231.00	1,260,231.00	798,941.96	1,260,231.00		

2014-15 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	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)								
			1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00		

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)
A. REVENUES								
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	64,250.00	15,526.89	64,250.00	0.00	0.0%
5) TOTAL, REVENUES			64,250.00	64,250.00	15,526.89	64,250.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,250.00	64,250.00	15,526.89	64,250.00		
D. OTHER FINANCING SOURCES/USES								
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	15,140,043.00	2,725.00	15,140,043.00	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	(10,701,487.00)	(2,725.00)	(10,701,487.00)		

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)			64,250.00	(10,637,237.00)	12,801.89	(10,637,237.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,612,259.63	13,612,259.63		13,612,259.63	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)			13,612,259.63	13,612,259.63		13,612,259.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,612,259.63	13,612,259.63		13,612,259.63		
2) Ending Balance, June 30 (E + F1e)			13,676,509.63	2,975,022.63		2,975,022.63		
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	13,676,509.63	2,975,022.63		2,975,022.63		
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)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	64,250.00	64,250.00	15,526.89	64,250.00	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			64,250.00	64,250.00	15,526.89	64,250.00	0.00	0.0%
TOTAL, REVENUES			64,250.00	64,250.00	15,526.89	64,250.00		

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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	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	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	15,140,043.00	2,725.00	15,140,043.00	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	15,140,043.00	2,725.00	15,140,043.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
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	(10,701,487.00)	(2,725.00)	(10,701,487.00)		

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)
A. REVENUES								
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	2,742,917.00	2,742,917.00	582,281.11	2,742,917.00	0.00	0.0%
5) TOTAL, REVENUES			2,742,917.00	2,742,917.00	582,281.11	2,742,917.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	113,782.00	117,706.00	32,715.36	117,706.00	0.00	0.0%
3) Employee Benefits		3000-3999	52,349.00	52,799.00	13,976.53	52,799.00	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	50.00	0.00	50.00	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			166,131.00	170,555.00	46,691.89	170,555.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,576,786.00	2,572,362.00	535,589.22	2,572,362.00		
D. OTHER FINANCING SOURCES/USES								
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	1,290,863.00	1,375,423.00	549,146.00	1,375,423.00	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			(1,290,863.00)	(1,375,423.00)	(549,146.00)	(1,375,423.00)		

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)			1,285,923.00	1,196,939.00	(13,556.78)	1,196,939.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,125,805.22	5,125,805.22		5,125,805.22	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)			5,125,805.22	5,125,805.22		5,125,805.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,125,805.22	5,125,805.22		5,125,805.22		
2) Ending Balance, June 30 (E + F1e)			6,411,728.22	6,322,744.22		6,322,744.22		
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	6,185,516.66	6,096,532.66		6,096,532.66		
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	226,211.56	226,211.56		226,211.56		
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)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	721,717.00	721,717.00	42,631.34	721,717.00	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	5,664.86	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	2,000,000.00	533,984.91	2,000,000.00	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%
TOTAL, OTHER LOCAL REVENUE			2,742,917.00	2,742,917.00	582,281.11	2,742,917.00	0.00	0.0%
TOTAL, REVENUES			2,742,917.00	2,742,917.00	582,281.11	2,742,917.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	30,452.00	31,062.00	5,094.00	31,062.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	59,580.00	61,962.00	19,860.00	61,962.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,750.00	24,682.00	7,761.36	24,682.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			113,782.00	117,706.00	32,715.36	117,706.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,225.00	13,718.00	3,850.92	13,718.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,422.00	8,573.00	2,436.16	8,573.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,990.00	25,990.00	6,463.32	25,990.00	0.00	0.0%
Unemployment Insurance		3501-3502	56.00	58.00	15.91	58.00	0.00	0.0%
Workers' Compensation		3601-3602	2,072.00	2,076.00	559.18	2,076.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,584.00	2,384.00	651.04	2,384.00	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%
TOTAL, EMPLOYEE BENEFITS			52,349.00	52,799.00	13,976.53	52,799.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	50.00	0.00	50.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	50.00	0.00	50.00	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	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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			166,131.00	170,555.00	46,691.89	170,555.00		

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	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%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	84,560.00	0.00	84,560.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,290,863.00	1,290,863.00	549,146.00	1,290,863.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,290,863.00	1,375,423.00	549,146.00	1,375,423.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		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%
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)			(1,290,863.00)	(1,375,423.00)	(549,146.00)	(1,375,423.00)		

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)
A. REVENUES								
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	25,076.00	0.00	25,076.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	4,202.54	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	45,076.00	4,202.54	45,076.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,477.00	37,878.00	1,132.00	37,878.00	0.00	0.0%
3) Employee Benefits		3000-3999	24,450.00	17,987.00	670.56	17,987.00	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	90,237.00	8,313.72	90,237.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	18,116,699.00	1,890.00	18,116,699.00	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			73,927.00	18,262,801.00	12,006.28	18,262,801.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,927.00)	(18,217,725.00)	(7,803.74)	(18,217,725.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	15,224,603.00	2,725.00	15,224,603.00	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	15,224,603.00	2,725.00	15,224,603.00		

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)			(53,927.00)	(2,993,122.00)	(5,078.74)	(2,993,122.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,822,968.93	3,822,968.93		3,822,968.93	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)			3,822,968.93	3,822,968.93		3,822,968.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,822,968.93	3,822,968.93		3,822,968.93		
2) Ending Balance, June 30 (E + F1e)			3,769,041.93	829,846.93		829,846.93		
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	1,009,295.42	829,846.42		829,846.42		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	25,076.00	0.00	25,076.00	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%
TOTAL, OTHER STATE REVENUE			0.00	25,076.00	0.00	25,076.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	4,202.54	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%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	4,202.54	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	45,076.00	4,202.54	45,076.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	49,477.00	37,878.00	1,132.00	37,878.00	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%
TOTAL, CLASSIFIED SALARIES			49,477.00	37,878.00	1,132.00	37,878.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,621.00	4,164.00	133.24	4,164.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,785.00	3,007.00	75.14	3,007.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,995.00	9,152.00	421.92	9,152.00	0.00	0.0%
Unemployment Insurance		3501-3502	25.00	20.00	0.50	20.00	0.00	0.0%
Workers' Compensation		3601-3602	901.00	723.00	17.24	723.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,123.00	921.00	22.52	921.00	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%
TOTAL, EMPLOYEE BENEFITS			24,450.00	17,987.00	670.56	17,987.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	90,237.00	8,313.72	90,237.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	90,237.00	8,313.72	90,237.00	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	4,596,554.00	1,890.00	4,596,554.00	0.00	0.0%
Land Improvements		6170	0.00	126,680.00	0.00	126,680.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	13,329,936.00	0.00	13,329,936.00	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	63,529.00	0.00	63,529.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	18,116,699.00	1,890.00	18,116,699.00	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			73,927.00	18,262,801.00	12,006.28	18,262,801.00		

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								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	15,224,603.00	2,725.00	15,224,603.00	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	15,224,603.00	2,725.00	15,224,603.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	15,224,603.00	2,725.00	15,224,603.00		

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)
A. REVENUES								
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	6,500.00	6,500.00	1,158.46	6,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	1,158.46	6,500.00		
B. EXPENDITURES								
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	9,072.00	5,575.77	9,072.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,692,618.00	250,435.14	1,692,618.00	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	1,701,690.00	256,010.91	1,701,690.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	(1,695,190.00)	(254,852.45)	(1,695,190.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,633,150.00	11,133,150.00	0.00	11,133,150.00	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			13,633,150.00	11,133,150.00	0.00	11,133,150.00		

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)			13,639,650.00	9,437,960.00	(254,852.45)	9,437,960.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,993,148.06	4,993,148.06		4,993,148.06	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)			4,993,148.06	4,993,148.06		4,993,148.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,993,148.06	4,993,148.06		4,993,148.06		
2) Ending Balance, June 30 (E + F1e)			18,632,798.06	14,431,108.06		14,431,108.06		
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	18,632,798.06	14,431,108.06		14,431,108.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
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	6,500.00	6,500.00	1,158.46	6,500.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	6,500.00	1,158.46	6,500.00	0.00	0.0%
TOTAL REVENUES			6,500.00	6,500.00	1,158.46	6,500.00		

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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	9,072.00	5,575.77	9,072.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	9,072.00	5,575.77	9,072.00	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	87,540.00	44,710.00	87,540.00	0.00	0.0%
Land Improvements		6170	0.00	1,241,185.00	11,342.00	1,241,185.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	353,941.00	189,849.71	353,941.00	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	9,952.00	4,533.43	9,952.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,692,618.00	250,435.14	1,692,618.00	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	1,701,690.00	256,010.91	1,701,690.00		

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								
From: General Fund/CSSF		8912	13,633,150.00	11,133,150.00	0.00	11,133,150.00	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			13,633,150.00	11,133,150.00	0.00	11,133,150.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		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%
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)			13,633,150.00	11,133,150.00	0.00	11,133,150.00		

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)
A. REVENUES								
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	871.59	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	871.59	2,500.00		
B. EXPENDITURES								
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	1,270,863.00	1,270,863.00	1,230,017.50	1,270,863.00	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			1,270,863.00	1,270,863.00	1,230,017.50	1,270,863.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,268,363.00)	(1,268,363.00)	(1,229,145.91)	(1,268,363.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,270,863.00	1,270,863.00	549,146.00	1,270,863.00	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			1,270,863.00	1,270,863.00	549,146.00	1,270,863.00		

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)			2,500.00	2,500.00	(679,999.91)	2,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,009,069.08	1,009,069.08		1,009,069.08	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)			1,009,069.08	1,009,069.08		1,009,069.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,069.08	1,009,069.08		1,009,069.08		
2) Ending Balance, June 30 (E + F1e)			1,011,569.08	1,011,569.08		1,011,569.08		
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) Legally Restricted Balance		9740	986,068.34	986,068.34		986,068.34		
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	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		

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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	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								
Interest		8660	2,500.00	2,500.00	871.59	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%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	871.59	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	871.59	2,500.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	795,863.00	400,863.00	360,017.50	400,863.00	0.00	0.0%
Other Debt Service - Principal		7439	475,000.00	870,000.00	870,000.00	870,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,270,863.00	1,270,863.00	1,230,017.50	1,270,863.00	0.00	0.0%
TOTAL, EXPENDITURES			1,270,863.00	1,270,863.00	1,230,017.50	1,270,863.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,270,863.00	1,270,863.00	549,146.00	1,270,863.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,270,863.00	1,270,863.00	549,146.00	1,270,863.00	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 Certificates of Participation		8971	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%
(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)			1,270,863.00	1,270,863.00	549,146.00	1,270,863.00		

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)
A. REVENUES								
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	415.00	76.90	415.00	0.00	0.0%
5) TOTAL, REVENUES			415.00	415.00	76.90	415.00		
B. EXPENSES								
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	20,327.00	3,500.00	20,327.00	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	20,327.00	3,500.00	20,327.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			415.00	(19,912.00)	(3,423.10)	(19,912.00)		
D. OTHER FINANCING SOURCES/USES								
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	(19,912.00)	(3,423.10)	(19,912.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	61,306.73	61,306.73		61,306.73	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)			61,306.73	61,306.73		61,306.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,306.73	61,306.73		61,306.73		
2) Ending Net Position, June 30 (E + F1e)			61,721.73	41,394.73		41,394.73		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	59,377.78	39,050.78		39,050.78		
c) <u>Unrestricted Net Position</u>		9790	2,343.95	2,343.95		2,343.95		

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	415.00	76.90	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	415.00	76.90	415.00	0.00	0.0%
TOTAL, REVENUES			415.00	415.00	76.90	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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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	20,327.00	3,500.00	20,327.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	20,327.00	3,500.00	20,327.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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, EXPENSES			0.00	20,327.00	3,500.00	20,327.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

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)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,675.66	18,806.77	18,806.77	18,806.77	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,675.66	18,806.77	18,806.77	18,806.77	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	18.46	18.46	18.46	18.46	0.00	0%
b. Special Education-Special Day Class	192.42	192.42	192.42	192.42	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	11.28	11.28	11.28	11.28	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. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	222.16	222.16	222.16	222.16	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	18,897.82	19,028.93	19,028.93	19,028.93	0.00	0%
7. Adults in Correctional Facilities	18.15	18.15	18.15	18.15	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			34,147,460.42	47,915,653.89	44,381,093.45	46,761,408.14	43,419,978.43	38,233,495.24	50,376,924.31	44,708,102.12
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,565,294.00	5,565,294.00	15,481,090.00	10,017,530.00	10,168,110.18	15,669,577.93	10,168,110.18	10,168,110.18
Property Taxes	8020-8079		0.00	0.00	451,057.49	0.00	0.00	9,174,880.50	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(58,113.46)	(116,227.94)	(77,484.28)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)
Federal Revenue	8100-8299		499,758.15	1,947,717.83	232,579.00	120,228.09	0.00	2,767,982.00	818,231.00	16,204.00
Other State Revenue	8300-8599		14,259.57	1,158,202.80	0.00	434,080.43	1,300,570.00	1,186,152.00	0.00	0.00
Other Local Revenue	8600-8799		277,118.13	212,958.09	432,008.48	438,495.76	461,415.00	461,415.00	461,415.00	461,415.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	4,448.00	4,448.00	4,448.00	4,448.00
TOTAL RECEIPTS			6,356,429.85	8,826,059.26	16,480,507.03	10,932,850.00	11,844,951.18	29,174,863.43	11,362,612.18	10,560,585.18
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		867,441.79	6,213,326.28	6,383,446.91	6,519,630.08	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00
Classified Salaries	2000-2999		831,301.88	1,696,240.01	1,743,407.29	1,811,722.32	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00
Employee Benefits	3000-3999		718,307.68	3,655,073.54	3,568,653.06	3,581,813.66	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00
Books and Supplies	4000-4999		41,329.19	750,228.70	1,349,079.59	943,188.87	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00
Services	5000-5999		1,135,081.69	519,027.77	1,242,884.40	1,657,211.91	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00
Capital Outlay	6000-6599		38,245.05	59,774.29	1,091,615.78	524,316.80	146,734.00	146,734.00	146,734.00	146,734.00
Other Outgo	7000-7499		168,523.14	66,089.00	221,393.14	215,374.27	237,693.00	237,693.00	237,693.00	237,693.00
Interfund Transfers Out	7600-7629		1,860,231.00	0.00	0.00	0.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00
All Other Financing Uses	7630-7699		2,915.00	1,500.00	0.00	0.00	73.00	73.00	73.00	73.00
TOTAL DISBURSEMENTS			5,663,376.42	12,961,259.59	15,600,480.17	15,253,257.91	17,622,891.00	17,622,891.00	17,622,891.00	17,622,891.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	27,227,026.33	24,187,983.98	769,373.53	750,878.10	695,846.34	0.00	0.00	0.00	0.00
Due From Other Funds	9310	135,957.12	(190,561.40)	1,518.52	(100,000.00)	225,000.00	0.00	0.00	0.00	0.00
Stores	9320	597,859.36	25,023.98	21,545.43	(49,570.71)	(21,441.13)	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	14,350.69	14,350.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			28,003,193.50	24,036,797.25	792,437.48	601,307.39	899,405.21	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	15,898,880.22	10,361,658.42	191,797.59	(898,980.44)	(79,572.99)	(591,456.63)	(591,456.64)	(591,456.63)	(591,456.64)
Due To Other Funds	9610	12,646.48	12,646.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640									
Unearned Revenues	9650	587,352.31	587,352.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL			16,498,879.01	10,961,657.21	191,797.59	(898,980.44)	(79,572.99)	(591,456.63)	(591,456.64)	(591,456.64)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			11,504,314.49	13,075,140.04	600,639.89	1,500,287.83	978,978.20	591,456.63	591,456.64	591,456.64
E. NET INCREASE/DECREASE (B - C + D)			13,768,193.47	(3,534,560.44)	2,380,314.69	(3,341,429.71)	(5,186,483.19)	12,143,429.07	(5,668,822.19)	(6,470,849.18)
F. ENDING CASH (A + E)			47,915,653.89	44,381,093.45	46,761,408.14	43,419,978.43	38,233,495.24	50,376,924.31	44,708,102.12	38,237,252.94
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		38,237,252.94	41,884,679.50	42,434,155.61	37,967,342.86				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,669,577.93	10,168,110.18	10,168,110.18	12,098,056.16	4,077,902.00	0.08	134,984,873.00	134,984,873.00
Property Taxes	8020-8079	0.00	5,504,928.30	0.00	3,218,894.71	0.00	0.00	18,349,761.00	18,349,761.00
Miscellaneous Funds	8080-8099	(89,592.00)	(89,592.00)	(89,592.00)	(89,591.32)	0.00	0.00	(968,561.00)	(968,561.00)
Federal Revenue	8100-8299	2,937,428.00	1,531,601.00	2,007,736.00	2,986,029.93	0.00	0.00	15,865,495.00	15,865,495.00
Other State Revenue	8300-8599	1,695,584.00	0.00	12,504.43	485,600.20	819,725.57	0.00	7,106,679.00	7,106,679.00
Other Local Revenue	8600-8799	461,415.00	461,415.00	461,415.00	1,179,743.54	0.00	0.00	5,770,229.00	5,770,229.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00
All Other Financing Sources	8930-8979	4,448.00	4,448.00	4,448.00	4,449.00	0.00	0.00	35,585.00	35,585.00
TOTAL RECEIPTS		20,678,860.93	17,580,910.48	12,564,621.61	19,883,182.22	4,917,627.57	0.08	181,164,061.00	181,164,061.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,199,296.00	7,199,296.00	7,199,296.00	7,199,295.92	0.00	(14.98)	77,578,198.00	77,578,198.00
Classified Salaries	2000-2999	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	0.00	(11.50)	21,933,092.00	21,933,092.00
Employee Benefits	3000-3999	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	0.00	(2.94)	40,043,589.00	40,043,589.00
Books and Supplies	4000-4999	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	0.00	(35.35)	16,123,423.00	16,123,423.00
Services	5000-5999	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	0.00	(36.77)	16,323,969.00	16,323,969.00
Capital Outlay	6000-6599	146,734.00	146,734.00	146,734.00	146,734.00	0.00	(10.92)	2,887,813.00	2,887,813.00
Other Outgo	7000-7499	237,693.00	237,693.00	237,693.00	237,693.00	0.00	(16.55)	2,572,907.00	2,572,907.00
Interfund Transfers Out	7600-7629	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	0.00	(2.00)	12,993,381.00	12,993,381.00
All Other Financing Uses	7630-7699	73.00	73.00	73.00	73.00	0.00	1.00	5,000.00	5,000.00
TOTAL DISBURSEMENTS		17,622,891.00	17,622,891.00	17,622,891.00	17,622,890.92	0.00	(130.01)	190,461,372.00	190,461,372.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	28,000.00	0.00	28,000.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	822,944.38		27,227,026.33	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	200,000.00		135,957.12	
Stores	9320	0.00	0.00	0.00	0.00	622,301.79		597,859.36	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	14,350.69	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,673,246.17	0.00	28,003,193.50	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(591,456.63)	(591,456.63)	(591,456.64)	(591,456.63)	11,055,500.62	130.09	15,898,880.22	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	12,646.48	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	587,352.31	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(591,456.63)	(591,456.63)	(591,456.64)	(591,456.63)	11,055,500.62	130.09	16,498,879.01	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		591,456.63	591,456.63	591,456.64	591,456.63	(9,382,254.45)	(130.09)	11,504,314.49	
E. NET INCREASE/DECREASE (B - C + D)		3,647,426.56	549,476.11	(4,466,812.75)	2,851,747.93	(4,464,626.88)	0.00	2,207,003.49	(9,297,311.00)
F. ENDING CASH (A + E)		41,884,679.50	42,434,155.61	37,967,342.86	40,819,090.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								36,354,463.91	

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: _____

Date: _____

District Superintendent or Designee

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 09, 2014

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ 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: Teri Bradshaw

Telephone: (559) 675-4500, ext. 208

Title: Director of Fiscal Services

E-mail: teribradshaw@maderausd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (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
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	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? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment? 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
			X	
			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: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	X	
			X	
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	

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) 5,217,404.00
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) 132,346,951.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.94%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,911,778.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,305,276.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	45,000.00
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)	637,465.64
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)	2,504.22
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)	8,902,023.86
9. Carry-Forward Adjustment (Part IV, Line F)	929,915.64
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,831,939.50

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	103,083,548.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,770,196.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,597,872.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,547,038.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	27,538.00
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)	1,621,187.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,425.00
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)	76,000.00
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)	15,541,865.36
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)	61,054.78
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,408,687.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,897,234.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,764,744.00
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)	172,398,389.14

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)

5.16%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

5.70%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,902,023.86</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(231,420.55)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B18); zero if negative	<u>929,915.64</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.07%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>929,915.64</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>929,915.64</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	152,366,073.00	7.58%	163,908,764.00	7.56%	176,306,467.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,338,848.00	0.00%	3,338,848.00	0.00%	3,338,848.00
4. Other Local Revenues	8600-8799	954,261.00	-4.48%	911,492.00	0.00%	911,492.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,126,658.00)	5.14%	(14,852,702.80)	4.14%	(15,467,340.00)
6. Total (Sum lines A1 thru A5c)		142,552,524.00	7.56%	153,326,401.20	7.68%	165,109,467.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				67,110,294.00		72,826,690.17
b. Step & Column Adjustment				1,006,654.41		1,092,400.35
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,709,741.76		1,444,856.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,110,294.00	8.52%	72,826,690.17	3.48%	75,363,946.52
2. Classified Salaries						
a. Base Salaries				17,313,856.00		18,311,428.08
b. Step & Column Adjustment				259,707.84		274,671.42
c. Cost-of-Living Adjustment						
d. Other Adjustments				737,864.24		692,554.24
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,313,856.00	5.76%	18,311,428.08	5.28%	19,278,653.74
3. Employee Benefits	3000-3999	33,612,654.00	10.98%	37,304,074.82	12.85%	42,096,262.29
4. Books and Supplies	4000-4999	7,101,643.00	-9.10%	6,455,042.00	0.00%	6,455,042.00
5. Services and Other Operating Expenditures	5000-5999	8,745,561.00	-2.09%	8,563,143.72	1.32%	8,676,307.72
6. Capital Outlay	6000-6999	1,020,218.00	0.00%	1,020,218.00	0.00%	1,020,218.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,667,429.00	11.01%	2,961,013.00	10.29%	3,265,706.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,524,184.00)	-1.31%	(1,504,184.00)	0.00%	(1,504,184.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,733,150.00	-34.08%	7,734,288.00	-11.64%	6,834,288.00
b. Other Uses	7630-7699	5,000.00	-100.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		147,785,621.00	3.98%	153,671,713.79	5.09%	161,486,240.27
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,233,097.00)		(345,312.59)		3,623,226.73
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		41,139,066.15		35,905,969.15		35,560,656.56
2. Ending Fund Balance (Sum lines C and D1)		35,905,969.15		35,560,656.56		39,183,883.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	625,859.36		625,859.36		625,859.36
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,686,376.57		5,333,299.89		7,763,785.47
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,713,841.00		5,635,828.27		5,888,673.94
2. Unassigned/Unappropriated	9790	23,879,892.22		23,965,669.04		24,905,564.52
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		35,905,969.15		35,560,656.56		39,183,883.29

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,713,841.00		5,635,828.27		5,888,673.94
c. Unassigned/Unappropriated	9790	23,879,892.22		23,965,669.04		24,905,564.52
(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		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 (Sum lines E1a thru E2c)		29,593,733.22		29,601,497.31		30,794,238.46
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. The \$4,709,741.76 represents the new teacher's salaries to reach 34:1 ratio and 4% increase per 2 year settlement agreement. B2d. \$737,864.24 represents 4% increase to classified salaries per 2 year settlement agreement.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	15,865,495.00	-21.04%	12,527,888.00	0.00%	12,527,888.00
3. Other State Revenues	8300-8599	3,767,831.00	-33.88%	2,491,171.00	0.00%	2,491,171.00
4. Other Local Revenues	8600-8799	4,815,968.00	-10.33%	4,318,427.48	0.00%	4,318,427.48
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	35,585.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,126,658.00	5.14%	14,852,703.02	4.14%	15,467,340.22
6. Total (Sum lines A1 thru A5c)		38,611,537.00	-11.45%	34,190,189.50	1.80%	34,804,826.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,467,904.00		10,211,656.91
b. Step & Column Adjustment				160,700.39		163,110.85
c. Cost-of-Living Adjustment						
d. Other Adjustments				(416,947.48)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,467,904.00	-2.45%	10,211,656.91	1.60%	10,374,767.76
2. Classified Salaries						
a. Base Salaries				4,619,236.00		4,838,497.33
b. Step & Column Adjustment				71,504.89		72,577.46
c. Cost-of-Living Adjustment						
d. Other Adjustments				147,756.44		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,619,236.00	4.75%	4,838,497.33	1.50%	4,911,074.79
3. Employee Benefits	3000-3999	6,430,935.00	4.71%	6,733,786.56	7.45%	7,235,278.91
4. Books and Supplies	4000-4999	9,021,780.00	-54.40%	4,113,555.71	-2.98%	3,991,012.25
5. Services and Other Operating Expenditures	5000-5999	7,578,408.00	-25.62%	5,636,664.00	0.00%	5,636,664.00
6. Capital Outlay	6000-6999	1,867,595.00	-87.07%	241,558.00	0.00%	241,558.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	479,187.00	0.00%	479,187.00	0.00%	479,187.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	950,475.00	-28.98%	675,053.00	0.00%	675,053.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,260,231.00	0.00%	1,260,231.00	0.00%	1,260,231.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,675,751.00	-19.88%	34,190,189.51	1.80%	34,804,826.71
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,064,214.00)		(0.01)		(0.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,512,708.76		448,494.76		448,494.75
2. Ending Fund Balance (Sum lines C and D1)		448,494.76		448,494.75		448,494.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	448,496.18		448,494.75		448,494.74
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.42)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		448,494.76		448,494.75		448,494.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated 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)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. [\$416,947.48] represents QEIA \$662,400 budget removed, program ends in FY 2014-15 and \$245,453 4% increase to certificated salaries per 2 year settlement agreement. B2d. \$147,756.44 represents 4% increase to classified salaries per 2 year settlement agreement.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	152,366,073.00	7.58%	163,908,764.00	7.56%	176,306,467.00
2. Federal Revenues	8100-8299	15,865,495.00	-21.04%	12,527,888.00	0.00%	12,527,888.00
3. Other State Revenues	8300-8599	7,106,679.00	-17.96%	5,830,019.00	0.00%	5,830,019.00
4. Other Local Revenues	8600-8799	5,770,229.00	-9.36%	5,229,919.48	0.00%	5,229,919.48
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	35,585.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.22	0.00%	0.22
6. Total (Sum lines A1 thru A5c)		181,164,061.00	3.51%	187,516,590.70	6.61%	199,914,293.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,578,198.00		83,038,347.08
b. Step & Column Adjustment				1,167,354.80		1,255,511.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,292,794.28		1,444,856.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,578,198.00	7.04%	83,038,347.08	3.25%	85,738,714.28
2. Classified Salaries						
a. Base Salaries				21,933,092.00		23,149,925.41
b. Step & Column Adjustment				331,212.73		347,248.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				885,620.68		692,554.24
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,933,092.00	5.55%	23,149,925.41	4.49%	24,189,728.53
3. Employee Benefits	3000-3999	40,043,589.00	9.97%	44,037,861.38	12.02%	49,331,541.20
4. Books and Supplies	4000-4999	16,123,423.00	-34.45%	10,568,597.71	-1.16%	10,446,054.25
5. Services and Other Operating Expenditures	5000-5999	16,323,969.00	-13.01%	14,199,807.72	0.80%	14,312,971.72
6. Capital Outlay	6000-6999	2,887,813.00	-56.31%	1,261,776.00	0.00%	1,261,776.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,146,616.00	9.33%	3,440,200.00	8.86%	3,744,893.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(573,709.00)	44.52%	(829,131.00)	0.00%	(829,131.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,993,381.00	-30.78%	8,994,519.00	-10.01%	8,094,519.00
b. Other Uses	7630-7699	5,000.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		190,461,372.00	-1.36%	187,861,903.30	4.49%	196,291,066.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,297,311.00)		(345,312.60)		3,623,226.72
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		45,651,774.91		36,354,463.91		36,009,151.31
2. Ending Fund Balance (Sum lines C and D1)		36,354,463.91		36,009,151.31		39,632,378.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	625,859.36		625,859.36		625,859.36
b. Restricted	9740	448,496.18		448,494.75		448,494.74
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,686,376.57		5,333,299.89		7,763,785.47
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,713,841.00		5,635,828.27		5,888,673.94
2. Unassigned/Unappropriated	9790	23,879,890.80		23,965,669.04		24,905,564.52
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		36,354,463.91		36,009,151.31		39,632,378.03

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,713,841.00		5,635,828.27		5,888,673.94
c. Unassigned/Unappropriated	9790	23,879,892.22		23,965,669.04		24,905,564.52
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.42)		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 E2b)		29,593,731.80		29,601,497.31		30,794,238.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.54%		15.76%		15.69%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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 A1, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		18,806.77		18,806.77		18,806.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		190,461,372.00		187,861,903.30		196,291,066.98
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)		190,461,372.00		187,861,903.30		196,291,066.98
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)		5,713,841.16		5,635,857.10		5,888,732.01
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)		5,713,841.16		5,635,857.10		5,888,732.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	190,461,372.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,897,945.00
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	27,538.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,857,483.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	800,776.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	12,993,381.00
6. All Other Financing Uses	All	9100 9200	7699 7651	5,000.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	584,983.00
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)				17,269,161.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		532,021.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				157,826,287.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				157,826,287.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		18,806.77
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		18,806.77
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,391.99
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
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.)	136,874,228.28	7,349.18
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	136,874,228.28	7,349.18
B. Required effort (Line A.2 times 90%)	123,186,805.45	6,614.26
C. Current year expenditures (Line I.G and Line II.D)	157,826,287.00	8,391.99
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 2016-17 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 Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

First Interim
2014-15 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	(102,626.00)	0.00	(573,709.00)				
Other Sources/Uses Detail					20,000.00	12,993,381.00		
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	7,045.00	0.00	10,865.00	0.00				
Other Sources/Uses Detail					601,035.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,200.00	0.00	79,759.00	0.00				
Other Sources/Uses Detail					0.00	1,035.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	86,381.00	0.00	483,085.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,260,231.00	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	15,140,043.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,375,423.00		
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					15,224,603.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,133,150.00	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					1,270,863.00	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
2014-15 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				
62i CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63i OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66i WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67i SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71i RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73i FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76i WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95i STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	102,626.00	(102,626.00)	573,709.00	(573,709.00)	29,509,882.00	29,509,882.00		

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

Deviations from the standards must be explained and may affect the 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 will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 1A)	Projected Year Totals		
Current Year (2014-15)	18,675.66	18,806.77	0.7%	Met
1st Subsequent Year (2015-16)	18,675.66	18,806.77	0.7%	Met
2nd Subsequent Year (2016-17)	18,675.66	18,806.77	0.7%	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	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2014-15)	19,817	19,823	0.0%	Met
1st Subsequent Year (2015-16)	19,817	19,823	0.0%	Met
2nd Subsequent Year (2016-17)	19,817	19,823	0.0%	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.

	P-2 ADA		
	Unaudited Actuals	Enrollment	
	(Form A, Lines 3, 6, and 25)	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4, C1, and C2e)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2011-12)	18,318	19,318	94.8%
Second Prior Year (2012-13)	18,422	19,333	95.3%
First Prior Year (2013-14)	18,676	19,573	95.4%
	Historical Average Ratio:		95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	18,807	19,823	94.9%	Met
1st Subsequent Year (2015-16)	18,807	19,823	94.9%	Met
2nd Subsequent Year (2016-17)	18,807	19,823	94.9%	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:

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	149,004,404.00	153,334,634.00	2.9%	Not Met
1st Subsequent Year (2015-16)	167,388,269.00	164,877,325.00	-1.5%	Met
2nd Subsequent Year (2016-17)	176,142,480.00	177,275,028.00	0.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent 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 LCFF revenue.

Explanation:
(required if NOT met)

The LCFF Revenue increased due to the ADA projection increase by 130 @ 94.9% of CBEDS enrollment, the Unduplicated Pupil % increased from 88.04% to 89.77%, and the GAP Funding changing from 28.05% to 29.56%.

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 (2011-12)	88,150,655.15	102,273,045.61	86.2%
Second Prior Year (2012-13)	90,953,843.70	100,376,749.01	90.6%
First Prior Year (2013-14)	103,620,064.39	118,473,620.30	87.5%
	Historical Average Ratio:		88.1%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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

DATA ENTRY: If Form 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 (2014-15)	118,036,804.00	136,047,471.00	86.8%	Met
1st Subsequent Year (2015-16)	128,442,193.07	145,937,425.79	88.0%	Met
2nd Subsequent Year (2016-17)	136,738,862.55	154,651,952.27	88.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the 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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2014-15)	11,755,061.00	15,865,495.00	35.0%	Yes
1st Subsequent Year (2015-16)	11,755,061.00	12,527,888.00	6.6%	Yes
2nd Subsequent Year (2016-17)	11,755,061.00	12,527,888.00	6.6%	Yes

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.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2014-15)	6,358,339.00	7,106,679.00	11.8%	Yes
1st Subsequent Year (2015-16)	6,358,339.00	5,830,019.00	-8.3%	Yes
2nd Subsequent Year (2016-17)	6,358,339.00	5,830,019.00	-8.3%	Yes

Explanation:
(required if Yes)

The State Revenue exceeds the percentage range in current year due to one time funds being budgeted/carried forward from prior year. The decrease in revenue for the subsequent years is due to one time funds (QEIA, CA Career Pathway).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2014-15)	5,294,445.00	5,770,229.00	9.0%	Yes
1st Subsequent Year (2015-16)	5,377,944.00	5,229,919.48	-2.8%	No
2nd Subsequent Year (2016-17)	5,377,944.00	5,229,919.48	-2.8%	No

Explanation:
(required if Yes)

The Local Revenue increase is due to one time funds (grants and donations) being budgeted/carried forward from prior year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2014-15)	11,018,349.00	16,123,423.00	46.3%	Yes
1st Subsequent Year (2015-16)	10,903,136.00	10,568,597.71	-3.1%	No
2nd Subsequent Year (2016-17)	10,785,653.00	10,446,054.25	-3.1%	No

Explanation:
(required if Yes)

2014-15 includes carryover, where subsequent years do not include carryover.

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

Current Year (2014-15)	12,900,559.00	16,323,969.00	26.5%	Yes
1st Subsequent Year (2015-16)	13,008,980.00	14,199,807.72	9.2%	Yes
2nd Subsequent Year (2016-17)	13,120,003.00	14,312,971.72	9.1%	Yes

Explanation:
(required if Yes)

The services and other operating expenditures exceed the percentage range due to carryover being budgeted and/or to balance the restricted funding sources until the funds are redistributed.

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	23,407,845.00	28,742,403.00	22.8%	Not Met
1st Subsequent Year (2015-16)	23,491,344.00	23,587,826.48	0.4%	Met
2nd Subsequent Year (2016-17)	23,491,344.00	23,587,826.48	0.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	23,918,908.00	32,447,392.00	35.7%	Not Met
1st Subsequent Year (2015-16)	23,912,116.00	24,768,405.43	3.6%	Met
2nd Subsequent Year (2016-17)	23,905,656.00	24,759,025.97	3.6%	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)

The State Revenue exceeds the percentage range in current year due to one time funds being budgeted/carried forward from prior year. The decrease in revenue for the subsequent years is due to one time funds (QEIA, CA Career Pathway).

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

The Local Revenue increase is due to one time funds (grants and donations) being budgeted/carried forward from prior year.

- 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)

2014-15 includes carryover, where subsequent years do not include carryover.

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

The services and other operating expenditures exceed the percentage range due to carryover being budgeted and/or to balance the restricted funding sources until the funds are redistributed.

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 modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,618,662.00	5,124,700.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)			

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. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.5%	15.8%	15.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	5.3%	5.2%

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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	(5,233,097.00)	147,785,621.00	3.5%	Met
1st Subsequent Year (2015-16)	(345,312.59)	153,671,713.79	0.2%	Met
2nd Subsequent Year (2016-17)	3,623,226.73	161,486,240.27	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 (2014-15)		36,354,463.91	Met
1st Subsequent Year (2015-16)		36,009,151.31	Met
2nd Subsequent Year (2016-17)		39,632,378.03	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 (2014-15)		40,819,090.79	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	18,807	18,807	18,807
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:
 - Enter the name(s) of the SELPA(s):

No

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	190,461,372.00	187,861,903.30	196,291,066.98
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)	190,461,372.00	187,861,903.30	196,291,066.98
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,713,841.16	5,635,857.10	5,888,732.01
6. Reserve Standard - by Amount (\$64,000 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)	5,713,841.16	5,635,857.10	5,888,732.01

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 (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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)	5,713,841.00	5,635,828.27	5,888,673.94
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	23,879,892.22	23,965,669.04	24,905,564.52
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)	(1.42)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	29,593,731.80	29,601,497.31	30,794,238.46
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.54%	15.76%	15.69%
District's Reserve Standard (Section 10B, Line 7):	5,713,841.16	5,635,857.10	5,888,732.01
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(13,216,148.00)	(14,126,658.00)	6.9%	910,510.00	Not Met
1st Subsequent Year (2015-16)	(13,388,910.00)	(14,852,702.80)	10.9%	1,463,792.80	Not Met
2nd Subsequent Year (2016-17)	(13,650,413.00)	(15,467,340.00)	13.3%	1,816,927.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	20,000.00	20,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	15,493,381.00	12,993,381.00	-16.1%	(2,500,000.00)	Not Met
1st Subsequent Year (2015-16)	13,443,546.00	8,994,519.00	-33.1%	(4,449,027.00)	Not Met
2nd Subsequent Year (2016-17)	13,443,546.00	8,094,519.00	-39.8%	(5,349,027.00)	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)

The contribution from unrestricted funds increased due to 4% salary increases to Special Ed and Restricted Maintenance. And increase in operating expenditures to Restricted Maintenance due to opening Eastin Arcola, Mt. Vista, and Ripperdan schools.

- 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)

The transfer out amount decrease to cover salary increases in current year and subsequent years.

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)

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?

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
26,570,686.00	27,479,255.00
26,570,686.00	27,479,255.00

Actuarial	Actuarial
Jul 01, 2011	07/012013

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,916,096.00	2,721,883.00
2,916,096.00	2,721,883.00
2,916,096.00	2,721,883.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

2,271,474.00	2,084,459.00
2,404,072.00	2,146,993.00
2,411,399.00	2,211,403.00

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

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

2,271,474.00	2,084,459.00
2,404,072.00	2,146,993.00
2,411,399.00	2,721,883.00

- d. Number of retirees receiving OPEB benefits

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

192	162
192	162
192	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 (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

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?

No

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)
(2013-14)

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

Number of certificated (non-management) full-time-equivalent (FTE) positions

937.5

990.9

1,018.9

1,046.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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:

Oct 28, 2014

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:

Oct 10, 2014

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

Yes

If Yes, date of budget revision board adoption:

Dec 09, 2014

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2016

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
16,049,395	16,530,877	17,026,803
\$15,288/eligible employee	\$15,747/eligible employee	\$16,219/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?

--

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,660,604	926,040	939,931
2.8%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	533.8	597.6	597.6	597.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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:

Nov 18, 2014

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:

Nov 12, 2014

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

Yes

If Yes, date of budget revision board adoption:

Dec 09, 2014

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2016

5. Salary settlement:

Current Year
(2014-15)1st Subsequent Year
(2015-16)2nd Subsequent Year
(2016-17)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
8,630,016	8,888,916	9,155,584
\$15,288/eligible employee	\$15,747/eligible employee	\$16,219/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		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
152,515	269,490	273,532
0.9%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes 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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	120.6	124.0	124.0	124.0

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:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	0	0	0

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,065,858	2,127,834	2,191,669
3. Percent of H&W cost paid by employer	\$15,288/eligible employee	\$15,747/eligible employee	\$16,219/eligible employee
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	136,012	159,874	162,272
3. Percent change in step and column over prior year	1.3%	1.5%	1.5%

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

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

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?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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First Interim
2014-15 Original Budget
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	

01-6286-0-0000-0000-9740	01	6286	21,809.87
01-6286-0-0000-0000-9791	01	6286	21,809.87
01-6286-0-0000-0000-979Z	01	6286	21,809.87

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6286	0	0000	0000	9740	21,809.87

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6286	0	0000	0000	9791	21,809.87

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal

Interfund Transfers Out (objects 7610-7629). PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7400	4300	-279.00

Explanation:The \$279 negative balance was covered with 2013-14 Carryover.

11	0000	4300	-16,892.00
----	------	------	------------

Explanation:The \$16,892 negative balance was covered with 2013-14 Carryover.

12	9010	4300	-34,881.00
----	------	------	------------

Explanation:The \$34,881 negative balance was covered in First Interim.

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

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

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,835.00

Explanation:The \$3,835 negative amount in Fund 12, Resource 6105 is offset by the same positive amount in Resource 9226.

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2014-15 Board Approved Operating Budget
Technical Review Checks

Madera Unified

Madera County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6286-0-0000-0000-9790	01	6286	-0.13
01-6286-0-0000-0000-9791	01	6286	21,809.87
01-6286-0-0000-0000-979Z	01	6286	-0.13
01-6286-0-1110-1000-4300	01	6286	20,873.00
01-6286-0-1110-7210-7310	01	6286	937.00

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

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

01-6382-0-0000-0000-9740	6382	9740	448,496.00
Explanation: The \$448,496 has been set aside to use in the next three years.			

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

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

01-6286-0-0000-0000-9791	6286	9791	21,809.87
Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.			

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

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

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

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

GENERAL LEDGER CHECKS

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

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

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object

7350) must net to zero by function.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,835.00

Explanation: The \$3,835 negative amount in Fund 12, Resource 6105 is offset by the same positive amount in Resource 9226.

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2014-15 Projected Totals
Technical Review Checks

Madera Unified

Madera County

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-6286-0-0000-0000-9790	01	6286	-0.13
01-6286-0-0000-0000-9791	01	6286	21,809.87
01-6286-0-0000-0000-979Z	01	6286	-0.13
01-6286-0-1110-1000-4300	01	6286	20,873.00
01-6286-0-1110-7210-7310	01	6286	937.00

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01	6286	0	0000	0000	9791	6286	9791	21,809.87
----	------	---	------	------	------	------	------	-----------

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,835.00

Explanation: The \$3,835 negative amount in Fund 12, Resource 6105 is offset by the same positive amount in Resource 9226.

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

PASSED**SUPPLEMENTAL CHECKS**

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

PASSED

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

PASSED**EXPORT CHECKS**

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

PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided.

PASSED

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

PASSED

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

PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

PASSED

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

PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

PASSED

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

PASSED

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

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
11/25/2014 3:23:57 PM

20-65243-0000000

First Interim
2014-15 Actuals to Date
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
01	6286	0	0000	0000	9740	01	6286	21,809.87
01	6286	0	0000	0000	9791	01	6286	21,809.87
01	6286	0	0000	0000	979Z	01	6286	21,809.87

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6286	0	0000	0000	9791	21,809.87

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund.

PASSED

INTRAID-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request Approval of Consultant Services Agreement between Madera Unified School District (District) and Vaness French to provide chess instruction to the District for the remainder of the 2014-2015 school year.

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

Agenda Placement: New Business

Background/ rationale:

- Vaness French will provide chess instruction to assigned schools in the Madera Unified School District. Vaness French's duties/responsibilities should include, but not limited to:
 - Teaching students the strategies and variations of chess
 - Build self-esteem and confidence with students
 - Instruct students in logical thinking skills, independence, motivation, sportsmanship and social interactions using chess as the vehicle
 - Instruct students with classic chess methods and patterns that produce successful play
 - Instruct students how to "chart" and "analyze" their results from chess
 - Teach honorability, dignity, and proper conduct through chess methodology
 - Build chess programs at school and organize local tournaments for students with internal and external competition

Financial impact:

- \$50 / hr.

Superintendent's recommendation:

- The Superintendent recommends the Board approve the Consultant Services Agreement between Madera Unified School District and Vaness French to provide chess instruction to the District for the remainder of the 2014-2015 school year.

Supporting documents attached:

- Consultant Services Agreement



MADERA UNIFIED SCHOOL DISTRICT

CONSULTANT SERVICES AGREEMENT

This agreement is made and entered into this ____ day of _____, by and between Madera Unified School District (“District”) and _____ (“Consultant”).

1. Consultant agrees to provide the following specified services:
2. Term. The Consultant’s services described in Paragraph 1 shall commence on _____ and shall end on _____ unless earlier terminated pursuant to Paragraph 8.
3. Payment. District agrees to pay Consultant as follows: _____
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: _____ (name)
 _____ (title)

 (Signature)

 (Signature)

Date: _____

Date: _____

Federal ID # _____

or

SSN _____



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 9, 2014

Subject: Request Approval of Letter of Agreement with Office of the Sheriff, County of Madera, and Madera Unified School District in Support of the Madera Drug Suppression Project

Responsible Staff: Edward C. González, Superintendent

Agenda Placement: New Business

Background/ rationale:

The Office of the Sheriff has proposed a multidisciplinary project to inhibit drug use through community education, to treat person afflicted with drug addiction, and to investigate and prosecute organizations and persons that actively produce and distribute narcotics.

Madera Unified School District will provide a representative at the Madera Drug Suppression Steering Committee and will coordinate with School Resource Officers of the Madera Police Department.

Financial impact: None.

Superintendent's recommendation:

The Superintendent recommends the Board the Letter of Agreement with Office of the Sheriff, County of Madera, and Madera Unified School District in Support of the Madera Drug Suppression Project.

Supporting documents attached:

Letter of Agreement.

LETTER OF AGREEMENT

From
Madera Unified School District
In Support of the Madera Drug Suppression Project

The County of Madera, Office of the Sheriff, has proposed a multi-disciplinary project to inhibit drug use through community education, to treat persons afflicted with drug addiction, and to investigate and prosecute organizations and persons that actively produce and distribute narcotics. The application specifically seeks to re-target JAG Byrne grant funds away from single focus law enforcement, and towards a comprehensive effort to suppress drug use over the project period. The Madera Unified School District supports this project and will offer the following resources towards the management and labor success of the project:

The MUSD will provide an executive to sit on the Madera Drug Suppression Steering Committee. The body will meet monthly to review current progress, budget expenditures, and plan future activities.

The School District will coordinate with School Resource Officers of the Madera Police Department in furtherance of the youth anti-drug messaging program of this grant.

School Resource Officers will be provided three opportunities, each school year, to directly address students during student assemblies, rallies, or other gatherings such that large student populations of students may be reached.

School Resource Officers will be provided access to public address systems at schools in furtherance MUSD approved drug avoidance messaging.

No project funds will be exchanged in the furtherance of this work.

For the Applicant, Office of the Sheriff For the Madera Unified School District

John Anderson, Sheriff

Date

Edward González, Superintendent

Date



AGENDA ITEM
MADERA UNIFIED SCHOOL DISTRICT

Date: December 09, 2014

Subject: Approval of Commercial Warrant List

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: New Business

Background/ rationale:

Commercial warrants are processed weekly and subsequently sent to the Board for ratification. The commercial warrants processed are within the current Board Approved budget allocations.

Financial impact:

Financial impact of commercial warrants processed from 11/05/14 through 11/12/14:

	CURRENT YEAR 11/5/2014	CURRENT YEAR 11/12/2014		
FOR ALL FUNDS:	\$695,919.70	\$1,298,574.08	\$0.00	\$0.00
CANCELLED WARRANTS:	-\$17,425.23	-\$87,956.61	\$0.00	
TOTAL:	\$678,494.47	\$1,210,617.47	\$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	\$1,889,111.94			

Superintendent's recommendation:

Superintendent recommends approval of the Commercial Warrant List.

Supporting documents attached:

- Payment Orders for Checks Processed on:
 - 11/05/14
 - 11/12/14

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

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

CHECK DATE: 11/5/2014

BOARD DATE: 12/9/2014

REGISTER NUMBERS IN REQUEST:

R: 201, 202, 203, 204, 205

R: 206, 207, 208, 209, 210, 211

R: _____

TOTAL REQUESTS BY FUND FOR PAYMENT:

TOTALS BY FUNDS:

83500	<u>01 GENERAL FUND</u>	<u>201</u>	-	\$	145,300.94	-	
		<u>202</u>	-	\$	52,020.76	-	
		<u>203</u>	-	\$	577.96	-	
		<u>204</u>	-	\$	57,340.35	-	
		<u>205</u>	-	\$	6,537.30	-	
		<u>207</u>	-	\$	162,068.49	-	
		<u>208</u>	-	\$	113,662.08	-	
		<u>209</u>	-	\$	48,350.27	-	
		<u>211</u>	-	\$	27,125.73	-	
			-			-	
			-			-	
			-			-	
			-			-	
	cancelled warrant 662940		-	\$	(207.36)	-	
	cancelled warrant 662946		-	\$	(1,335.33)	-	
							\$ 611,441.19
83510	<u>11 ADULT ED</u>	<u>204</u>	-	\$	490.00	-	
		<u>207</u>	-	\$	686.92	-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	
							\$ 1,176.92
83550	<u>12 CHILD DEVELOPMENT</u>	<u>204</u>	-	\$	380.92	-	
		<u>205</u>	-	\$	154.56	-	
			-			-	
							\$ 535.48
83540	<u>13 CAFETERIA</u>		-			<u>206</u>	- \$ 23,769.14
	cancelled warrant 663788			\$	(65.49)	<u>207</u>	- \$ 2,564.15
	cancelled warrant 663798		-	\$	(15,720.35)	<u>210</u>	- \$ 2,010.16
	cancelled warrant 663820		-	\$	(96.70)		-
							\$ 12,460.91
83560	<u>14 DEFERRED MAINT.</u>	<u>202</u>	-	\$	11,676.20	-	
			-			-	
							\$ 11,676.20
83680	<u>15 PUPIL TRANS. EQUIP.</u>		-			-	
			-			-	
							\$ -
83590	<u>17 STONE SCHOLARSHIP</u>		-			-	
	<u>TRUST</u>		-			-	
							\$ -
83530	<u>25 DEVELOPER FEES</u>		-			-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	
							\$ -

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

<u>83630</u>	<u>26 PRISON MITIGATION</u>	-	-			\$	-
<u>83620</u>	<u>30 STATE SCHOOL BLDG.</u>	-	-			\$	-
	<u>LEASE PURCHASE</u>	-	-			\$	-
<u>83600</u>	<u>31 REFURBISHMENT</u>	-	-			\$	-
<u>83670</u>	<u>32 ROOF REPLACEMENT</u>	-	-			\$	-
<u>83730</u>	<u>35 SCHOOL FACILITIES</u>	<u>202</u>	-	\$	4,190.40	-	
			-			\$	4,190.40
<u>83610</u>	<u>40 SPECIAL RESERVE</u>	<u>208</u>	-	\$	4,000.00	-	
		<u>209</u>	-	\$	33,013.37	-	
<u>83660</u>	<u>41 BUILDING FUND</u>	-	-			\$	-
<u>83690</u>	<u>42 AG FARM BLDG. FUND</u>	-	-			\$	-
<u>83650</u>	<u>43 C.O.P. PROCEEDS</u>	-	-			\$	-
	<u>SPECIAL RESERVE</u>	-	-			\$	-
<u>83710</u>	<u>49 REDEVELOPMENT</u>	-	-			\$	-
	<u>SPECIAL RESERVE</u>	-	-			\$	-
<u>88510</u>	<u>53 STATE SCHOOL LOAN</u>	-	-			\$	-
	<u>REPAY</u>	-	-			\$	-
<u>88610</u>	<u>54 LEASE PURCHASE</u>	-	-			\$	-
<u>83640</u>	<u>56 C.O.P. DEBT SERVICE</u>	-	-			\$	-
<u>83580</u>	<u>67 INSURANCE RESERVE</u>	-	-			\$	-
<u>83570</u>	<u>73 TRUST FUND</u>	-	-			\$	-
<u>83520</u>	<u>74 ATHLETIC FUND</u>	-	-			\$	-

GRAND TOTAL: \$ 678,494.47

BY ORDER OF THE GOVERNING BOARD THE COUNTY SUPERINTENDENT OF SCHOOLS & THE AUDITOR OF MADERA COUNTY ARE HEREBY AUTHORIZED TO TRANSFER THE ABOVE LISTED FUNDS TO THE SCHOOLS COMMERCIAL REVOLVING FUND (E.C. 21110). THEY ARE FURTHER AUTHORIZED TO DRAW WARRANT CHECKS TO THE CLAIMANTS OF SAID SCHOOL DISTRICT AS PER ATTACHED LISTING.

APPROVED BY:

DATE:

TERI BRADSHAW, DIRECTOR OF FISCAL SVCS

PAYMENT ORDER PREPARED BY: Carolyn Zaragosa (ACCOUNTS PAYABLE)

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

AUDITED BY:

DATE:

WARRANT NUMBERS

FROM:

TO:

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665388	R201	024752	GENERAL BUILDERS SUPPLY CO.		
150136	01-8150-450-0000-8110-4300-0000-0				705.53
150165	01-0000-280-0000-3600-4300-6930-0				245.32
150281	01-0000-400-0000-8210-4300-0000-0				98.08
150372	01-0000-320-0000-8210-4300-0000-0				23.31
150705	01-0000-490-0000-8210-4300-0000-0				57.76
150873	01-0045-400-1315-4200-4300-0000-0				1.74
150889	01-0000-390-0000-8210-4300-0000-0				165.49
150945	01-0000-490-1315-4200-4310-0000-0				13.59
150984	01-0000-360-0000-8210-4300-0000-0				12.60
151001	01-0000-560-0000-8210-4300-0000-0				40.09
151057	01-0000-520-0000-8210-4300-0000-0				119.40
			Warrant Total		\$1,482.91
665389	R201	029179	THE HORN SHOP		
151301	01-1100-260-1255-1000-4310-6250-0				194.40
			Warrant Total		\$194.40
665390	R201	029605	IDEAL SAW WORKS		
150219	01-8150-450-0000-8110-4300-0000-0				74.52
			Warrant Total		\$74.52
665391	R201	038598	MASSETTI BROS., INC.		
152044	01-8150-450-0000-8110-4300-0000-0				112.67
152044	01-8150-450-0000-8110-5640-0000-0				22.53
			Warrant Total		\$135.20
665392	R201	042738-1	NASCO MODESTO		
151695	01-3010-360-1200-1000-4310-4200-5				1,983.53
151831	01-3550-400-3826-1000-4310-0000-0				30.38
151831	01-3550-400-3826-1000-4310-0000-0				211.41
151831	01-3550-400-3826-1000-4310-0000-0				4,098.83
151837	01-3550-400-3826-1000-4310-0000-0				14.54
151837	01-3550-400-3826-1000-4310-0000-0				109.06
151837	01-3550-400-3826-1000-4310-0000-0				183.22
151837	01-3550-400-3826-1000-4310-0000-0				486.21
151837	01-3550-400-3826-1000-4310-0000-0				2,416.06
151839	01-3550-400-3826-1000-4310-0000-0				770.75
151839	01-3550-400-3826-1000-4310-0000-0				1,333.64
151839	01-3550-400-3826-1000-4310-0000-0				1,629.07
			Warrant Total		\$13,266.70
665393	R201	047226	PECKS PRINTERY		
151298	01-0000-280-0000-3600-5800-6930-0				1,365.12
			Warrant Total		\$1,365.12
665394	R201	047550	PETERS BROS. NURSERY		
150225	01-8150-450-0000-8110-4300-0000-0				219.19
151024	01-0025-490-1305-1000-4300-0000-0				54.00
			Warrant Total		\$273.19

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665395	R201	890785-1	GRAYBAR ELECTRIC CO., INC.		
150217	01-8150-450-0000-8110-4300-0000-0				117.81
150217	01-8150-450-0000-8110-4300-0000-0				254.65
			Warrant Total		\$372.46
665396	R201	910280	HOLIDAY'S AUTO SPECIALTIES, INC.		
150169	01-0000-000-0000-0000-9322-0000-0				5.66
			Warrant Total		\$5.66
665397	R201	910434	MADERA POLICE DEPARTMENT		
152004	01-0000-400-1300-2700-5800-0000-0		MADERA HI SCHL		50.00
			Warrant Total		\$50.00
665398	R201	913750	GOLDEN EAGLE CHARTER, INC.		
150168	01-0000-280-0000-3600-5865-6940-0				510.00
150168	01-0000-280-0000-3600-5865-6940-0				510.00
150168	01-0000-280-0000-3600-5865-6940-0				570.00
150168	01-0000-280-0000-3600-5865-6940-0				570.00
150168	01-0000-280-0000-3600-5865-6940-0				1,257.00
			Warrant Total		\$3,417.00
665399	R201	915490-1	PLATT		
150228	01-0000-450-0000-8200-4300-0000-0				5.07
150228	01-0000-450-0000-8200-4300-0000-0				22.68
150228	01-0000-450-0000-8200-4300-0000-0				28.39
150228	01-0000-450-0000-8200-4300-0000-0				181.45
			Warrant Total		\$237.59
665400	R201	927300-1	HM RECEIVABLES CO LLC		
151853	01-3010-260-1110-1000-5100-4830-5				14,373.04
151853	01-4203-260-1110-1000-5100-0000-5				3,326.96
			Warrant Total		\$17,700.00
665401	R201	946630-1	NATIONAL TONER AND INK		
150768	01-0000-490-1300-1000-4310-1580-0				54.00
150768	01-0000-490-1300-1000-4310-1580-0				118.80
150768	01-0000-490-1300-1000-4310-1580-0				426.15
150768	01-0000-490-1300-1000-4310-1580-0				1,224.72
			Warrant Total		\$1,823.67
665402	R201	976150-3	HOME DEPOT CREDIT SERVICES		
150190	01-8150-450-0000-8110-4300-0000-0				24.16
150190	01-8150-450-0000-8110-4300-0000-0				290.00
150190	01-8150-450-0000-8110-5620-0000-0				2.20
150190	01-8150-450-0000-8110-5620-0000-0				26.36
151311	01-0000-540-3200-2700-4300-0000-0				265.20
			Warrant Total		\$607.92
665403	R201	980000	MADERA GLASS & MIRROR CO.		
150192	01-8150-450-0000-8110-4300-0000-0				280.34
150192	01-8150-450-0000-8110-5630-0000-0				115.00
			Warrant Total		\$395.34

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665404	R201	987570	MADERA AUTO CENTER		
150181	01-0000-000-0000-0000-9322-0000-0				85.97
150181	01-0000-000-0000-0000-9322-0000-0				240.81
Warrant Total					\$326.78
665405	R201	998250-1	ME-N-ED'S PIZZERIA		
150985	01-4124-300-1200-1000-4310-0740-5		#646		68.42
150988	01-4124-490-1300-1000-4310-0740-5		#547		23.60
150988	01-4124-490-1300-1000-4310-0740-5		#160		39.80
150988	01-4124-490-1300-1000-4310-0740-5		#190		39.80
150988	01-4124-490-1300-1000-4310-0740-5		#617		51.68
150988	01-4124-490-1300-1000-4310-0740-5		#513		53.84
150988	01-4124-490-1300-1000-4310-0740-5		#572		53.84
151799	01-6010-420-1200-1000-4310-0735-0		#620		65.08
151800	01-6010-440-1200-1000-4310-0735-0		#470		39.26
151806	01-6010-600-1200-1000-4310-0735-0		#610		99.20
Warrant Total					\$534.52
665406	R201	090020-1	LAWSON PRODUCTS		
150179	01-0000-280-0000-3600-4340-6930-0				270.82
Warrant Total					\$270.82
665407	R201	090021	LEE'S SERVICE		
150180	01-0000-000-0000-0000-9322-0000-0				1,922.33
Warrant Total					\$1,922.33
665408	R201	090026-1	PRAXAIR DISTRIBUTION, INC		
150229	01-0000-450-0000-8220-5800-0000-0				16.17
Warrant Total					\$16.17
665409	R201	090026-2	PRAXAIR DISTRIBUTION, INC		
150229	01-0000-450-0000-8220-5800-0000-0				16.17
Warrant Total					\$16.17
665410	R201	090061	Madera Small Engine & Marine Repair		
150207	01-8150-450-0000-8110-4300-0000-0				167.72
150207	01-8150-450-0000-8110-5640-0000-0				320.00
Warrant Total					\$487.72
665411	R201	090064	MCMASTER-CARR SUPPLY CO.		
150209	01-8150-450-0000-8110-4300-0000-0				10.68
150209	01-8150-450-0000-8110-4300-0000-0				26.08
150209	01-8150-450-0000-8110-4300-0000-0				67.69
Warrant Total					\$104.45
665412	R201	090079-1	GEARY PACIFIC CORP.		
150198	01-8150-450-0000-8110-4300-0000-0				224.45
150198	01-8150-450-0000-8110-4300-0000-0				952.24
Warrant Total					\$1,176.69
665413	R201	954910-1	J.W. PEPPER & SON, INC		
151431	01-0000-400-1355-4100-4310-2330-0				18.14
Warrant Total					\$18.14

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		
PO #	Account #		Description		Amount
665414	R201	047438-3	JW PEPPER & SON, INC		
150941	01-0000-400-1355-1000-4310-2320-0				-108.02
150941	01-0000-400-1355-1000-4310-2320-0				48.16
150941	01-0000-400-1355-1000-4310-2320-0				48.61
150941	01-0000-400-1355-1000-4310-2320-0				48.61
151458	01-0000-560-1255-1000-4310-2320-0				52.28
			Warrant Total		\$89.64
665415	R201	090230-1	LOWE'S		
150191	01-8150-450-0000-8110-4300-0000-0				21.15
150191	01-8150-450-0000-8110-4300-0000-0				37.16
150191	01-8150-450-0000-8110-4300-0000-0				40.73
150191	01-8150-450-0000-8110-4300-0000-0				80.66
150191	01-8150-450-0000-8110-4300-0000-0				102.56
150191	01-8150-450-0000-8110-4300-0000-0				295.32
150191	01-8150-450-0000-8110-4300-0000-0				524.58
			Warrant Total		\$1,102.16
665416	R201	965270	MADERA WELDING & MANUFACTURING		
150103	01-8150-450-0000-8110-4300-0000-0				305.60
			Warrant Total		\$305.60
665417	R201	090981-1	O'REILLY AUTOMOTIVE, INC		
150187	01-0000-000-0000-0000-9322-0000-0				4,308.76
150187	01-0000-280-0000-3600-4300-6930-0				48.50
			Warrant Total		\$4,357.26
665418	R201	091110	KNORR SYSTEMS, INC.		
150094	01-8150-450-0000-8110-4300-0000-0				100.51
			Warrant Total		\$100.51
665419	R201	091143	GOLF CAR CENTRAL SERVICE		
150213	01-8150-450-0000-8110-5640-0000-0				264.08
150213	01-8150-450-0000-8110-5640-0000-0		MADERA SOUTH HI SCHL		716.00
			Warrant Total		\$980.08

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665420	R201	091647	Madera Tractor		
150208	01-8150-450-0000-8110-5640-0000-0				-168.34
150208	01-8150-450-0000-8110-5640-0000-0				33.39
150208	01-8150-450-0000-8110-5640-0000-0				281.52
150208	01-8150-450-0000-8110-5640-0000-0				423.99
150208	01-8150-450-0000-8110-5640-0000-0				428.62
150208	01-8150-450-0000-8110-5640-0000-0				465.95
150208	01-8150-450-0000-8110-5640-0000-0				512.22
150208	01-8150-450-0000-8110-5640-0000-0				522.14
150208	01-8150-450-0000-8110-5640-0000-0				551.02
150208	01-8150-450-0000-8110-5640-0000-0				687.79
150208	01-8150-450-0000-8110-5640-0000-0				712.25
150208	01-8150-450-0000-8110-5640-0000-0				875.28
150208	01-8150-450-0000-8110-5640-0000-0				877.16
150208	01-8150-450-0000-8110-5640-0000-0				957.70
150208	01-8150-450-0000-8110-5640-0000-0				1,115.09
			Warrant Total		\$8,275.78
665421	R201	091802	Global Web Technology LLC		
151641	01-4124-290-1200-1000-4310-0740-0				8,086.00
151641	01-4124-290-1200-1000-4310-0740-5				1.63
151643	01-4124-490-1300-1000-4310-0740-0				6,243.77
151647	01-4124-560-1200-1000-4310-0740-0				18,303.38
151653	01-4124-540-3200-1000-4310-0740-0				4,347.69
151654	01-4124-360-1200-1000-4310-0740-0				10,062.32
151655	01-4124-670-1200-1000-4310-0740-0				7,420.18
152135	01-4124-400-1300-1000-4310-0740-5				2,406.39
			Warrant Total		\$56,871.36
665422	R201	092002-1	PRUDENTIAL OVERALL SUPPLY		
150245	01-0000-280-0000-3600-5800-6930-0				196.71
			Warrant Total		\$196.71
665423	R201	092119	Link 3 Integration, Inc		
150134	01-8150-450-0000-8110-5640-0000-0				157.50
150134	01-8150-450-0000-8110-5640-0000-0				215.00
			Warrant Total		\$372.50
665424	R201	092135	Guardian Fire Services		
150206	01-8150-450-0000-8110-5640-0000-0				103.00
150206	01-8150-450-0000-8110-5640-0000-0				120.56
150206	01-8150-450-0000-8110-5640-0000-0				160.00
150677	01-0000-450-0000-8220-5800-0000-0			FURMAN HIGH	2,300.00
			Warrant Total		\$2,683.56
665425	R201	092494	Highlands Energy Solutions		
150117	01-6230-260-0000-8500-6200-0000-0				11,220.00
150117	01-6230-260-0000-8500-6200-0000-0				11,942.00
			Warrant Total		\$23,162.00

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665426	R201	092541-1	GETTY IMAGES		
150940	01-0000-260-1110-1000-5885-5600-0				166.67
			Warrant Total		\$166.67
665427	R201	092575	Prime Time Sports		
151669	01-0000-390-1215-2700-4300-0000-0				102.60
151669	01-0000-390-1215-2700-4300-0000-0				259.04
			Warrant Total		\$361.64
665428	R202	025912-1	GOPHER		
150946	01-0000-390-1200-1000-4310-0000-0				916.11
			Warrant Total		\$916.11
665429	R202	033550	LAKESHORE CURRICULUM MAT CO		
152137	01-3010-650-1200-1000-4310-4200-5				736.16
152156	01-0000-650-1200-1000-4310-0000-0				300.05
			Warrant Total		\$1,036.21
665430	R202	039206-4	MC GRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC		
152164	01-1100-260-1200-1000-4100-6220-0				520.30
			Warrant Total		\$520.30
665431	R202	042738-1	NASCO MODESTO		
151679	01-7010-490-1305-1000-4310-0000-0				335.32
151838	01-3550-400-3826-1000-4310-0000-0				278.96
151838	01-3550-400-3826-1000-4310-0000-0				1,236.87
			Warrant Total		\$1,851.15
665432	R202	045436-1	ORIENTAL TRADING COMPANY, INC.		
152023	01-3725-490-1300-1000-4310-0000-4				212.98
			Warrant Total		\$212.98
665433	R202	047442	PERMA BOUND		
152036	01-3010-560-1200-1000-4200-4250-5				193.81
152037	01-3010-600-1200-1000-4200-4250-5				92.04
			Warrant Total		\$285.85
665434	R202	910434	MADERA POLICE DEPARTMENT		
152360	01-0000-560-1200-2700-5800-0000-0		JEFFERSON MIDDLE SCHL		50.00
			Warrant Total		\$50.00
665435	R202	939890	MADERA UNIFORM		
151656	01-0000-260-0000-8300-5805-2550-0				6,467.04
			Warrant Total		\$6,467.04
665436	R202	984250-1	KNOWBUDDY RESOURCES		
151427	01-9170-490-1300-2422-4200-0000-0				429.45
			Warrant Total		\$429.45
665437	R202	990920-1	PATTERSON MEDICAL SUPPLY		
151523	01-3550-490-3832-1000-4310-0000-0				1,241.46
			Warrant Total		\$1,241.46
665438	R202	047438-3	JW PEPPER & SON, INC		
152176	01-1100-260-1255-1000-4310-6250-0				132.75
			Warrant Total		\$132.75

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665439	R202	090301	JOSEPHSON INSTITUTE		
151632	01-0000-560-1249-1000-5800-0000-0				172.79
			Warrant Total		\$172.79
665440	R202	090431	MADERA MUNICIPAL GOLF COURSE		
152232	01-0595-260-0000-7200-5800-5600-0				6,076.23
			Warrant Total		\$6,076.23
665441	R202	090661-1	INNOVATION COMMERCIAL FLOORING		
151768	01-0000-280-0000-3600-5630-6940-0				792.80
			Warrant Total		\$792.80
665442	R202	900900	N V B EQUIPMENT		
150284	01-0000-280-0000-3600-6500-6940-0				22,140.00
			Warrant Total		\$22,140.00
665443	R202	897140-1	MARO'S ALTERATIONS		
152374	01-0000-400-1300-1000-5620-0000-0				200.00
			Warrant Total		\$200.00
665444	R202	091326-1	MDF-MOST DEPENDABLE FOUNTAINS		
151909	35-9270-600-0000-8500-6170-0000-0				2,095.20
151909	35-9270-620-0000-8500-6170-0000-0				2,095.20
			Warrant Total		\$4,190.40
665445	R202	091481	Library Reproduction Service		
151020	01-1100-260-1300-1000-4100-6220-0				1,338.00
			Warrant Total		\$1,338.00
665446	R202	091531	PRO T's		
151650	01-0000-600-1200-2700-5800-0000-0				469.15
			Warrant Total		\$469.15
665447	R202	091992	Madera Pumps, Inc.		
152396	14-0010-480-0000-8110-5600-0000-0				11,676.20
			Warrant Total		\$11,676.20
665448	R202	092222	NORTHSTAR AUDIO VIDEO		
151875	01-0000-000-0000-0000-9320-0000-0				265.53
			Warrant Total		\$265.53
665449	R202	092527	Garza Plumbing and Building Contractor		
150684	01-0000-450-0000-8200-5800-0000-0		MT VISTA		1,448.41
			Warrant Total		\$1,448.41
665450	R202	092531-1	GEIL ENTERPRISES INC.		
152130	01-0000-400-0000-8210-4300-0000-0				167.65
			Warrant Total		\$167.65
665451	R202	092581	Gressco Ltd.		
151503	01-0000-600-1215-2700-4300-0000-0				3,900.00
			Warrant Total		\$3,900.00
665452	R202	092594	MobyMax		
151606	01-3010-440-1200-1000-5885-4200-5				499.00
			Warrant Total		\$499.00

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665453	R202	092614-1	PLANK ROAD PUBLISHING		
151827	01-1100-260-1255-1000-5885-6250-0				152.20
			Warrant Total		\$152.20
665454	R202	092620	JumpStart for Young Children, Inc.		
151870	01-0000-260-1110-2130-4200-6220-0				534.25
			Warrant Total		\$534.25
665455	R202	092629	Graphic Design Marking Systems, Inc		
151946	01-0000-600-1200-1000-4310-0000-0				211.14
			Warrant Total		\$211.14
665456	R202	092631	Presentation Systems South, Inc.		
151979	01-0000-600-1200-1000-4310-0000-0				302.35
			Warrant Total		\$302.35
665457	R202	092634	KNG International		
152080	01-9665-410-7110-1000-4310-8850-0				207.96
			Warrant Total		\$207.96
665458	R203	000497	Montoya, Richard		
	01-0000-000-0000-0000-9518-0000-0				577.96
			Warrant Total		\$577.96
665459	R204	890086-1	TROXELL COMMUNICATIONS		
152147	01-1100-480-3550-1000-4310-6500-0				777.60
			Warrant Total		\$777.60
665460	R204	920312	MADERA COUNTY OFFICE OF ED.		
150708	01-3010-520-1200-1000-5200-4200-5				100.00
151684	01-7400-390-1200-1000-5200-0000-0				300.00
152094	01-3010-290-1200-2700-5200-4200-5				2,000.00
152170	01-3010-420-1200-1000-5200-4200-5				2,000.00
			Warrant Total		\$4,400.00
665461	R204	920790	SCHOLASTIC BOOK FAIR		
152397	01-9170-380-1200-1000-4310-0000-0				1,939.65
			Warrant Total		\$1,939.65
665462	R204	922900-1	SCHOLASTIC INC		
150960	01-3010-620-1200-1000-4310-4200-5				1,038.02
151338	01-3010-630-1200-1000-4310-4200-5				2,351.33
			Warrant Total		\$3,389.35
665463	R204	931660-1	SEHI COMPUTER PRODUCTS INC		
151339	01-7400-390-1200-1000-4310-0000-0				1,378.56
			Warrant Total		\$1,378.56
665464	R204	935990-2	SCHOLASTIC MAGAZINES		
151529	01-3010-420-1200-1000-4310-4200-5				2,749.13
			Warrant Total		\$2,749.13
665465	R204	936510-1	TIME FOR KIDS		
151844	01-3010-460-1200-1000-4310-4200-5				468.30
			Warrant Total		\$468.30

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665466	R204	962230	SPINITAR		
151660	01-0000-670-1200-1000-4310-0000-0				1,415.53
151975	01-0000-490-1300-1000-4310-0000-0				691.18
			Warrant Total		\$2,106.71
665467	R204	970120-1	SCHOOL SPECIALTY INC.		
150857	01-1100-460-1200-1000-4310-6500-0				928.63
150857	01-1100-460-1200-1000-4310-6500-0				3,918.35
			Warrant Total		\$4,846.98
665468	R204	984290	THINKING MAPS INC.		
152035	01-3010-440-1200-1000-4200-4200-5				2,524.50
			Warrant Total		\$2,524.50
665469	R204	087128-1	WAL MART COMMUNITY		
150774	01-6010-290-1200-1000-4310-0735-0				619.49
150775	01-6010-310-1200-1000-4310-0735-0				1,787.40
150776	01-4124-400-1300-1000-4310-0740-5				315.00
150777	01-4124-490-1300-1000-4310-0740-5				895.23
150778	01-4124-300-1200-1000-4310-0740-5				448.87
151052	01-6010-580-1200-1000-4310-0735-0				515.53
151085	12-6105-260-0001-1000-4310-0000-0				239.90
151237	01-6010-320-1200-1000-4310-0735-0				825.76
151238	01-6010-630-1200-1000-4310-0735-0				510.48
151239	01-6010-390-1200-1000-4310-0735-0				465.14
151240	01-4124-470-1200-1000-4310-0740-5				735.05
151241	01-6010-380-1200-1000-4310-0735-0				707.41
151242	01-4124-560-1200-1000-4310-0740-5				1,326.77
151243	01-6010-600-1200-1000-4310-0735-0				851.97
151244	01-6010-520-1200-1000-4310-0735-0				798.69
151246	01-6010-670-1200-1000-4310-0735-0				1,540.46
151247	01-6010-620-1200-1000-4310-0735-0				679.72
151248	01-6010-460-1200-1000-4310-0735-0				208.40
151249	01-6010-440-1200-1000-4310-0735-0				1,781.46
151250	01-6010-420-1200-1000-4310-0735-0				335.10
151251	01-4124-360-1200-1000-4310-0740-5				873.10
151468	12-9226-260-0001-1000-4310-0000-0				95.82
151484	12-6105-260-0001-2100-4300-0000-0				45.20
151507	01-0273-260-5770-1190-4310-6800-0				23.51
151513	01-0000-490-1342-1000-4310-0000-0				119.82
151663	01-0000-260-0000-2140-4300-6220-0				377.05
151894	01-0000-380-1200-2700-4300-0000-0				141.35
152045	01-4124-540-3200-1000-4310-0740-5				857.87
			Warrant Total		\$18,121.55
665470	R204	890823	WILD WATER ADVENTURES		
152320	01-0000-320-1200-1000-5808-0000-0		DIXIELAND		300.00
152370	01-9170-380-1200-1000-5800-7388-0		LA VINA		83.93
			Warrant Total		\$383.93

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665471	R204	091036	TEACHER CREATED MATERIALS, INC.		
152040	01-3060-260-4850-1000-4310-0760-0				7,114.62
			Warrant Total		\$7,114.62
665472	R204	091748-1	CCAE-CENTRAL SECTION		
152312	11-3555-260-4110-1000-5200-0000-0				65.00
152312	11-3905-260-4110-1000-5200-0000-0				130.00
152312	11-3905-260-4110-2700-5200-0000-0				100.00
152312	11-3913-260-4110-1000-5200-0000-0				195.00
			Warrant Total		\$490.00
665473	R204	091874	CCSESA		
152373	01-4035-260-1110-2700-5200-0000-4		E.LOPEZ		425.00
			Warrant Total		\$425.00
665474	R204	092000	SNAP! Learning		
152143	01-3010-650-1200-1000-4310-4200-5				5,234.95
			Warrant Total		\$5,234.95
665475	R204	092082	UniFirst		
150260	01-0000-280-0000-3600-5805-6940-0				445.05
			Warrant Total		\$445.05
665476	R204	092212-1	WECO SUPPLY CO		
151199	01-0000-490-1305-1000-4310-0000-0				39.60
			Warrant Total		\$39.60
665477	R204	092372	CCSS Conference		
152439	01-3010-560-1200-1000-5200-4250-5				360.00
			Warrant Total		\$360.00
665478	R204	092475	Americas Best Value Inn & Suites - Milpitas		
152417	01-0000-260-0000-7700-5200-5050-0		K.VANG		293.70
152417	01-0000-260-0000-7700-5200-5050-0		M.VALDEZ		293.70
			Warrant Total		\$587.40
665479	R204	092600	School Life		
151652	01-0000-320-1200-2700-5800-0000-0				179.39
			Warrant Total		\$179.39
665480	R204	092604	Staff Development Resources		
152359	01-4203-260-1110-2140-5200-0000-4				239.00
			Warrant Total		\$239.00
665481	R204	092665	SJVWP		
152446	01-4035-260-1110-1000-5200-0000-4				10.00
			Warrant Total		\$10.00
665482	R205	131	JACK LAWRENCE ANDERSON		
	01-0000-260-0000-7700-5200-5050-0				522.22
			Warrant Total		\$522.22
665483	R205	843	MARIA ELENA CASTILLO		
	01-0000-260-0000-7300-5200-5550-0				69.55
			Warrant Total		\$69.55

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665484	R205	889	MIRNA D. CERVANTES		
	01-4203-260-1110-2140-5200-0000-4				88.26
			Warrant Total		\$88.26
665485	R205	1072	SUSAN D COOKSON		
	01-3010-670-1200-1000-5200-4200-5				204.00
			Warrant Total		\$204.00
665486	R205	1400	JACLYNN M. DOVER		
	01-3550-490-3826-1000-5200-0000-0				139.00
			Warrant Total		\$139.00
665487	R205	5744	Don Floyd		
	01-0000-260-1105-1000-5200-6600-0				579.04
			Warrant Total		\$579.04
665488	R205	1907	HILDA GARNICA		
	01-0000-260-0000-7700-5200-5050-0				597.31
			Warrant Total		\$597.31
665489	R205	2154	NICOLE ANGELA GUERRIERO		
	01-3010-670-1200-2700-5200-4200-5				501.92
			Warrant Total		\$501.92
665490	R205	2292	MONA L.W. HAYES		
	01-0000-000-0000-0000-9551-0000-0				50.00
			Warrant Total		\$50.00
665491	R205	2308	CINDY HENARD		
	01-0000-260-0000-2420-5200-6240-0				91.50
			Warrant Total		\$91.50
665492	R205	2626	NOEL MARQUEZ JIMENEZ		
	01-0000-600-1200-1000-4310-0000-0				114.32
			Warrant Total		\$114.32
665493	R205	8047	JULIA MAGALLON		
	01-0000-400-1300-3110-5200-0000-0				220.64
			Warrant Total		\$220.64
665494	R205	3590	DONNA MOREN		
	01-0000-600-1200-2700-4300-0000-0				2.79
			Warrant Total		\$2.79
665495	R205	7698	DAVENE RENEE MUNOZ- RAVISIONI		
	01-3550-490-3826-1000-5200-0000-0				139.00
			Warrant Total		\$139.00
665496	R205	3858	RICHARD ORTIZ		
	01-0000-600-1200-2700-4300-0000-0				25.38
			Warrant Total		\$25.38
665497	R205	4724	MARILOU C. SAVANT		
	01-0000-260-1105-1000-5200-6600-0				286.72
			Warrant Total		\$286.72

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665498	R205	7889	LINDA L. TOLLADAY		
			01-4035-260-1110-2140-5200-0000-4		199.50
				Warrant Total	\$199.50
665499	R205	5303	TERESA VALDEZ		
			01-0000-260-1105-1000-5200-6600-0		67.20
				Warrant Total	\$67.20
665500	R205	5330	DONNA VAN HOOGMOED		
			01-0000-260-1105-1000-5200-6600-0		156.80
				Warrant Total	\$156.80
665501	R205	5531	JANE WIEBE		
			01-0000-260-1105-1000-5200-6600-0		239.68
				Warrant Total	\$239.68
665502	R205	9184	HILDA SILVA CASTRELLON		
			01-3010-390-1200-2495-4300-4840-5		146.84
				Warrant Total	\$146.84
665503	R205	9249	MEGAN DIANE KITT		
			01-3010-670-1200-1000-5200-4200-5		168.00
				Warrant Total	\$168.00
665504	R205	9676	MARVIN WILLIAM BAKER		
			01-0000-600-1200-1000-4310-0000-0		378.00
			01-0000-600-1200-1000-5910-0000-0		199.92
				Warrant Total	\$577.92
665505	R205	9970	LISA CHRISTINA CRUZ-AVALOS		
			01-5640-260-0000-3140-5200-0000-4		107.97
				Warrant Total	\$107.97
665506	R205	10193	JESSICA BREZE PHENGSI		
			12-6105-260-0001-2100-5200-0000-0		154.56
				Warrant Total	\$154.56
665507	R205	10287	KEE VANG		
			01-0000-260-0000-7700-5200-5050-0		560.38
				Warrant Total	\$560.38
665508	R205	10354	CANDELARIA MERLO HERNANDEZ		
			01-6500-260-5770-3120-5200-6680-0		142.00
				Warrant Total	\$142.00
665509	R205	10355	ANITA VILLEGAS		
			01-6500-260-5770-3120-5200-6680-0		142.00
				Warrant Total	\$142.00
665510	R205	10512	EBONY SHANAE HAILEY		
			01-6500-260-5770-3120-5200-6680-0		325.68
				Warrant Total	\$325.68
665511	R205	10791	MARIA ELENA URIBE		
			01-0000-260-1105-1000-5200-6600-0		71.68
				Warrant Total	\$71.68

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665512	R206	026076	GRAINGERS		
152429	13-5310-260-0000-8110-5640-0000-0				79.31
			Warrant Total		\$79.31
665513	R206	090222	Diamond Locksmiths		
152432	13-5310-260-0000-8110-5640-0000-0				3.78
152432	13-5310-260-0000-8110-5640-0000-0				40.82
			Warrant Total		\$44.60
665514	R206	977780	Trimark Economy Restaurant Fixtures		
152423	13-5310-260-0000-3700-4400-0000-0				4,353.24
			Warrant Total		\$4,353.24
665515	R206	091625	Ruckstell California Sales Co., Inc		
152431	13-5310-260-0000-8110-5640-0000-0				209.68
152431	13-5310-260-0000-8110-5640-0000-0				5,542.78
			Warrant Total		\$5,752.46
665516	R206	091893	Heartland Payment Systems, Inc.		
152426	13-5310-260-0000-3700-5800-0000-0				410.00
			Warrant Total		\$410.00
665517	R206	092135	Guardian Fire Services		
152427	13-5310-260-0000-3700-5800-0000-0				108.00
			Warrant Total		\$108.00
665518	R206	092161	J & E Restaurant Supply, Inc		
152428	13-5310-260-0000-3700-4400-0000-0				3,492.20
			Warrant Total		\$3,492.20
665519	R206	092469	Scott Soiseth		
152433	13-5310-260-0000-3700-5800-0000-0				9,450.00
			Warrant Total		\$9,450.00
665520	R206	092663	SAFELITE AUTOGLASS		
152422	13-5310-260-0000-8110-5640-0000-0				79.33
			Warrant Total		\$79.33

Fiscal Year: 2015

Madera Unified School District

Page 14 of 23

Report Date: 11/05/2014

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #			Description	
665521	R207	046275-1	PG&E		
	01-0000-260-0000-8200-5520-5600-0				31.66
	01-0000-280-0000-3600-4345-6930-0			maint. garage	2,382.10
	01-0000-280-0000-8200-5520-6930-0				43.30
	01-0000-280-0000-8200-5520-6940-0				10.83
	01-0000-290-0000-8200-5520-0000-0				250.51
	01-0000-300-0000-8200-5520-0000-0				37.51
	01-0000-360-0000-8200-5520-0000-0				3,434.08
	01-0000-380-0000-8200-5520-0000-0				2,939.16
	01-0000-420-0000-8200-5520-0000-0				4,361.12
	01-0000-440-0000-8200-5520-0000-0				46.49
	01-0000-450-0000-8200-5520-0000-0				1,768.46
	01-0000-455-0000-8200-5520-0000-0				2,609.70
	01-0000-470-0000-8200-5520-0000-0				6,430.59
	01-0000-480-0000-8200-5520-0000-0				449.14
	01-0000-490-0000-8200-5520-0000-0				252.17
	01-0000-560-0000-8200-5520-0000-0				240.59
	01-0000-630-0000-8200-5520-0000-0				6,022.77
	01-0000-650-0000-8200-5520-0000-0				5,405.63
	01-0000-670-0000-8200-5520-0000-0				5,676.48
	01-0015-260-0000-8200-5520-4090-0				249.95
	11-9136-260-4110-8200-5520-7910-0				69.25
	13-5310-260-0000-8200-5520-0000-0				59.12
				Warrant Total	\$42,770.61
665522	R207	059174	SUBURBAN PROPANE		
	01-0000-310-0000-8200-5515-0000-0				574.06
	01-0000-380-0000-8200-5515-0000-0				648.24
				Warrant Total	\$1,222.30

Fiscal Year: 2015

Madera Unified School District

Page 15 of 23

Report Date: 11/05/2014

Commercial Warrant Listing

For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		
PO #	Account #		Description		Amount
665523	R207	090916-1	TIGER, INC		
	01-0000-280-0000-3600-4345-6930-0				2,687.44
	01-0000-290-0000-8200-5515-0000-0				24.93
	01-0000-300-0000-8200-5515-0000-0				10.56
	01-0000-390-0000-8200-5515-0000-0				75.30
	01-0000-400-0000-8200-5515-0000-0				347.86
	01-0000-420-0000-8200-5515-0000-0				12.77
	01-0000-440-0000-8200-5515-0000-0				22.60
	01-0000-455-0000-8200-5515-0000-0				110.56
	01-0000-460-0000-8200-5515-0000-0				12.73
	01-0000-470-0000-8200-5515-0000-0				8.87
	01-0000-490-0000-8200-5515-0000-0				2,296.70
	01-0000-520-0000-8200-5515-0000-0				15.94
	01-0000-560-0000-8200-5515-0000-0				153.15
	01-0000-580-0000-8200-5515-0000-0				17.74
	01-0000-600-0000-8200-5515-0000-0				14.37
	01-0000-620-0000-8200-5515-0000-0				41.55
	01-0000-630-0000-8200-5515-0000-0				-0.06
	01-0000-650-0000-8200-5515-0000-0				29.18
	01-0000-670-0000-8200-5515-0000-0				13.26
	13-5310-260-0000-8200-5515-0000-0				65.44
			Warrant Total		\$5,960.89

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665524	R207	091194	Shell Energy North American(US), L.P.		
	01-0000-260-0000-8200-5520-5600-0				2,159.51
	01-0000-280-0000-8200-5520-6930-0				1,556.28
	01-0000-280-0000-8200-5520-6940-0				389.07
	01-0000-290-0000-8200-5520-0000-0				3,463.45
	01-0000-300-0000-8200-5520-0000-0				2,158.98
	01-0000-310-0000-8200-5520-0000-0				3,765.37
	01-0000-320-0000-8200-5520-0000-0				1,027.27
	01-0000-350-0000-8200-5520-0000-0				504.64
	01-0000-360-0000-8200-5520-0000-0				1,683.68
	01-0000-380-0000-8200-5520-0000-0				1,531.04
	01-0000-390-0000-8200-5520-0000-0				8,860.50
	01-0000-400-0000-8200-5520-0000-0				13,468.24
	01-0000-420-0000-8200-5520-0000-0				2,069.46
	01-0000-440-0000-8200-5520-0000-0				2,759.93
	01-0000-450-0000-8200-5520-0000-0				1,203.71
	01-0000-455-0000-8200-5520-0000-0				1,950.32
	01-0000-460-0000-8200-5520-0000-0				2,035.40
	01-0000-470-0000-8200-5520-0000-0				4,840.04
	01-0000-480-0000-8200-5520-0000-0				196.62
	01-0000-490-0000-8200-5520-0000-0				28,333.62
	01-0000-520-0000-8200-5520-0000-0				2,387.39
	01-0000-560-0000-8200-5520-0000-0				3,072.77
	01-0000-570-0000-8200-5520-0000-0				1,680.33
	01-0000-580-0000-8200-5520-0000-0				1,978.64
	01-0000-600-0000-8200-5520-0000-0				5,833.21
	01-0000-620-0000-8200-5520-0000-0				3,335.76
	01-0000-630-0000-8200-5520-0000-0				3,664.74
	01-0000-650-0000-8200-5520-0000-0				3,326.22
	01-0000-670-0000-8200-5520-0000-0				3,072.31
	11-0010-260-4110-8200-5520-0000-0				70.39
	11-0010-260-4110-8200-5520-0000-0				504.64
	11-9136-260-4110-8200-5520-7910-0				42.64
	13-5310-260-0000-8200-5520-0000-0				2,439.59
			Warrant Total		\$115,365.76
665525	R208	013706	CITY OF MADERA		
152412	01-0000-260-0000-8300-5800-2550-0		JLY-SEP 2014		69,020.85
			Warrant Total		\$69,020.85
665526	R208	021875	FEDERAL EXPRESS CORP.		
150460	01-0000-260-0000-7200-5910-5600-0				18.42
150460	01-0000-260-0000-7200-5910-5600-0				133.08
			Warrant Total		\$151.50
665527	R208	022600	47TH PLACE CARPET SHOP		
150233	01-0000-450-0000-8220-5800-0000-0				179.98
150233	01-0000-450-0000-8220-5800-0000-0				400.29
150233	01-0000-450-0000-8220-5800-0000-0				500.00
150233	01-0000-450-0000-8220-5800-0000-0				676.79
			Warrant Total		\$1,757.06

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665528	R208	914760	CRS INCORPORATED		
152415	01-0000-260-0000-7400-5800-5250-0				2,210.96
			Warrant Total		\$2,210.96
665529	R208	934910-1	CDW GOVERNMENT, INC		
150434	01-0000-260-0000-7700-4385-5050-0				146.65
150434	01-0000-260-0000-7700-4385-5050-0				168.70
150434	01-0000-260-0000-7700-4385-5050-0				198.40
150434	01-0000-260-0000-7700-4385-5050-0				218.40
150434	01-0000-260-0000-7700-4385-5050-0				628.45
150434	01-0000-260-0000-7700-4385-5050-0				638.93
150434	01-0000-260-0000-7700-4385-5050-0				744.84
			Warrant Total		\$2,744.37
665530	R208	937140-1	ENVIROC CLEAN SANITATION SUPPLY		
150204	01-8150-450-0000-8110-4300-0000-0				306.72
150204	01-8150-450-0000-8110-4300-0000-0				309.92
150204	01-8150-450-0000-8110-4300-0000-0				435.24
150204	01-8150-450-0000-8110-4300-0000-0				2,397.60
			Warrant Total		\$3,449.48
665531	R208	941530	ATKINSON, ANDELSON, LOYA,		
150457	01-0000-260-0000-7200-5840-5600-0				12,507.24
150457	01-0000-260-0000-7400-5840-5260-0				55.00
150457	01-0510-260-0000-7200-5840-9910-0				9,303.30
			Warrant Total		\$21,865.54
665532	R208	956990	BEST BEST & KRIEGER LLP		
150846	01-0000-260-0000-7200-5840-5600-0				1,925.00
			Warrant Total		\$1,925.00
665533	R208	090016-1	EPPLER TOWING & TRANSPORT		
150176	01-0000-280-0000-3600-5800-6930-0				115.00
150176	01-0000-280-0000-3600-5800-6930-0				125.00
150176	01-0000-280-0000-3600-5800-6930-0				250.00
150176	01-0000-280-0000-3600-5800-6930-0				375.00
150176	01-0000-280-0000-3600-5800-6930-0				375.00
			Warrant Total		\$1,240.00
665534	R208	090052-1	FASTENAL COMPANY		
150196	01-8150-450-0000-8110-4300-0000-0				95.14
			Warrant Total		\$95.14
665535	R208	918030-1	BSK Associates		
150129	01-8150-450-0000-8110-5800-0000-0				51.00
150129	01-8150-450-0000-8110-5800-0000-0				68.00
150129	01-8150-450-0000-8110-5800-0000-0				68.00
150129	01-8150-450-0000-8110-5800-0000-0				85.00
			Warrant Total		\$272.00
665536	R208	090206	PG&E		
150243	01-0000-280-0000-3600-4345-6930-0		transporation		900.45
			Warrant Total		\$900.45

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665537	R208	021299-1	EWING IRRIGATION		
150195	01-8150-450-0000-8110-4300-0000-0				107.98
150195	01-8150-450-0000-8110-4300-0000-0				109.51
150195	01-8150-450-0000-8110-4300-0000-0				124.74
150195	01-8150-450-0000-8110-4300-0000-0				501.58
			Warrant Total		\$843.81
665538	R208	090651	COSTCO WHOLESALE #31		
151774	01-0000-260-0000-2140-4300-6220-0				120.16
			Warrant Total		\$120.16
665539	R208	091114-2	ACOUSTIC SOLUTIONS INC		
150548	01-8150-450-0000-8110-4300-0000-0				433.88
150548	01-8150-450-0000-8110-4300-0000-0				518.94
150548	01-8150-450-0000-8110-4300-0000-0				4,730.11
			Warrant Total		\$5,682.93
665540	R208	091124-1	AANONSON SPRINKLER COMPANY		
150110	01-8150-450-0000-8110-5800-0000-0				39.96
150110	01-8150-450-0000-8110-5800-0000-0				258.16
150110	01-8150-450-0000-8110-5800-0000-0				271.81
			Warrant Total		\$569.93
665541	R208	092301	Ace Elevator Load Test & Repair		
150239	01-0000-450-0000-8220-5800-0000-0				812.90
			Warrant Total		\$812.90
665542	R208	092477	Alan Mok Engineering		
150710	40-0000-400-0000-8500-6160-0000-0				415.65
150710	40-0000-400-0000-8500-6160-0000-0				692.76
150710	40-0000-490-0000-8500-6160-0000-0				1,084.35
150710	40-0000-490-0000-8500-6160-0000-0				1,807.24
			Warrant Total		\$4,000.00
665543	R209	012080	CENTRAL JANITOR'S SUPPLY CO.		
152050	01-0000-000-0000-0000-9320-0000-0				414.46
			Warrant Total		\$414.46
665544	R209	013706	CITY OF MADERA		
152413	01-0000-260-0000-8300-5800-2550-0		unbilled police services		9,253.15
			Warrant Total		\$9,253.15
665545	R209	017001	DEMCO, INC.		
151942	01-9170-600-1249-2422-4300-0000-0				99.44
152078	01-0000-340-1200-2700-4300-0000-0				175.48
			Warrant Total		\$274.92
665546	R209	022383	FLINN SCIENTIFIC INC.		
151833	01-3010-400-1300-1000-4310-4250-5				1,539.50
151970	01-0000-490-1370-1000-4310-0000-0				143.56
			Warrant Total		\$1,683.06

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665547	R209	022600	47TH PLACE CARPET SHOP		
151601	40-0000-480-0000-8500-6200-0000-0				33,013.37
			Warrant Total		\$33,013.37
665548	R209	919790	EZEQUIEL TAFOYA ALVARADO ACADEMY		
152223	01-0000-000-0000-0000-9551-0000-0		s/b to mcoe		558.16
			Warrant Total		\$558.16
665549	R209	920050-2	CENGAGE LEARNING/GALE		
152338	01-0000-490-1300-2420-5885-0000-0				50.00
			Warrant Total		\$50.00
665550	R209	929380-1	COMMITTEE FOR CHILDREN		
151938	01-6300-260-1200-1000-4100-6220-0				3,321.00
			Warrant Total		\$3,321.00
665551	R209	933170-1	EDUCATORS OUTLET INC		
151030	01-7400-390-1200-1000-4310-0000-0				2,321.46
			Warrant Total		\$2,321.46
665552	R209	934910-1	CDW GOVERNMENT, INC		
151871	01-7400-390-1200-1000-4385-0000-0				214.34
151871	01-7400-390-1200-1000-4385-0000-0				2,710.26
151871	01-7400-390-1200-1000-4385-0000-0				6,579.58
151871	01-7400-390-1200-1000-4485-0000-0				44.59
151871	01-7400-390-1200-1000-4485-0000-0				563.75
151871	01-7400-390-1200-1000-4485-0000-0				1,368.60
			Warrant Total		\$11,481.12
665553	R209	937140-1	ENVIROCLEAN SANITATION SUPPLY		
151943	01-8150-450-0000-8110-4400-0000-0				2,808.00
151969	01-8150-450-0000-8110-4400-0000-0				810.00
152103	01-0000-000-0000-0000-9320-0000-0				4,320.00
152114	01-0000-400-0000-8210-4300-0000-0				1,380.24
			Warrant Total		\$9,318.24
665554	R209	957570-1	ACCURATE LABEL DESIGNS		
151966	01-0000-440-1200-2700-5800-0000-0				216.95
			Warrant Total		\$216.95
665555	R209	990980	DECKER EQUIPMENT INC		
151939	01-0000-600-1200-1000-4310-0000-0				73.85
			Warrant Total		\$73.85
665556	R209	998620-1	DELL MARKETING L.P.		
151361	01-0000-400-1300-1000-4385-5060-0				587.48
151699	01-0000-280-0000-3600-4485-6930-0				2,375.15
			Warrant Total		\$2,962.63
665557	R209	905680-1	THE ACTIVE NETWORK INC		
152222	01-0000-260-1215-4200-4380-0000-0				324.02
			Warrant Total		\$324.02

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665558	R209	091674-1	Creative Business Concepts		
152047	01-0000-260-0000-7300-4300-5550-0				217.73
			Warrant Total		\$217.73
665559	R209	091868	Drumrights Office Supplies		
151926	01-0000-260-0000-7400-4300-5250-0				1,348.92
			Warrant Total		\$1,348.92
665560	R209	092153	Free Spirit Publishing		
151988	01-3010-600-1200-1000-4200-4250-5				262.35
			Warrant Total		\$262.35
665561	R209	092169-1	E3 DIAGNOSTICS		
151615	01-5640-260-0000-3140-4400-0000-4				2,314.36
			Warrant Total		\$2,314.36
665562	R209	092299-1	CSU TRUSTEES		
152458	01-3010-400-1300-1000-5200-4250-5				75.00
			Warrant Total		\$75.00
665563	R209	092394-1	FOLLETT SCHOOL SOLUTIONS, INC.		
151575	01-0000-400-1335-1000-4310-0000-0				276.26
151651	01-0000-560-1249-1000-5885-0000-0				199.00
			Warrant Total		\$475.26
665564	R209	092650	DHL Express - USA		
152227	01-6500-260-5770-2700-5910-0000-0				17.73
			Warrant Total		\$17.73
665565	R209	092657	Center for Teacher Effectiveness		
152340	01-3010-600-1200-1000-4200-4250-5				135.90
			Warrant Total		\$135.90
665566	R209	092659	First Avenue Music		
152348	01-0000-490-1355-1000-5801-2320-0				1,250.00
			Warrant Total		\$1,250.00
665567	R210	149	ROSEMARY G. ANGELES		
	13-5310-260-0000-3700-5230-0000-0				141.12
			Warrant Total		\$141.12
665568	R210	232	LORETTA RENEE ARTER		
	13-5310-260-0000-3700-5230-0000-0				53.76
			Warrant Total		\$53.76
665569	R210	250	BRENDA ATKINS		
	13-5310-260-0000-3700-5230-0000-0				104.16
			Warrant Total		\$104.16
665570	R210	5731	RHODA D. BLACK		
	13-5310-260-0000-3700-5230-0000-0				69.66
			Warrant Total		\$69.66
665571	R210	7990	CHARLENE V CANE		
	13-5310-260-0000-3700-5230-0000-0				11.76
			Warrant Total		\$11.76

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
665572	R210	7255	MARIA GUADALUPE CORNIER		
			13-5310-260-0000-3700-5230-0000-0		38.08
				Warrant Total	\$38.08
665573	R210	1206	MARILYN F DAVI		
			13-5310-260-0000-3700-5230-0000-0		44.80
				Warrant Total	\$44.80
665574	R210	1298	TERESA DELEIJA		
			13-5310-260-0000-3700-5230-0000-0		47.04
				Warrant Total	\$47.04
665575	R210	1715	VIVIAN FRANCO		
			13-5310-260-0000-3700-5230-0000-0		70.56
				Warrant Total	\$70.56
665576	R210	1848	DORA A GARCIA		
			13-5310-260-0000-3700-5230-0000-0		62.72
				Warrant Total	\$62.72
665577	R210	2061	MARIA G GONZALEZ		
			13-5310-260-0000-3700-5230-0000-0		90.72
				Warrant Total	\$90.72
665578	R210	9054	IRMA GURROLA		
			13-5310-260-0000-3700-5230-0000-0		59.20
				Warrant Total	\$59.20
665579	R210	2627	ROSEMARY JIMENEZ		
			13-5310-260-0000-3700-5230-0000-0		46.81
				Warrant Total	\$46.81
665580	R210	8415	LYNN MARLENE KELLEY		
			13-5310-260-0000-3700-5230-0000-0		54.88
				Warrant Total	\$54.88
665581	R210	9062	MARIA FLORES		
			13-5310-260-0000-3700-5230-0000-0		127.17
				Warrant Total	\$127.17
665582	R210	7152	MARICELA MORENO		
			13-5310-260-0000-3700-5230-0000-0		35.28
				Warrant Total	\$35.28
665583	R210	8151	NORMA L LOPEZ		
			13-5310-260-0000-3700-5230-0000-0		53.76
				Warrant Total	\$53.76
665584	R210	3186	JACKIE MARLEY		
			13-5310-260-0000-3700-5230-0000-0		8.44
				Warrant Total	\$8.44
665585	R210	8172	MARIA L MEDINA		
			13-5310-260-0000-3700-5230-0000-0		151.76
				Warrant Total	\$151.76

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
665586	R210	3462	JUDITH MEZA		
			13-5310-260-0000-3700-5230-0000-0		60.48
				Warrant Total	\$60.48
665587	R210	3530	MARSHA MOMARY		
			13-5310-260-0000-3700-5230-0000-0		63.50
				Warrant Total	\$63.50
665588	R210	3831	ISABEL ORNELAS		
			13-5310-260-0000-3700-5230-0000-0		90.76
				Warrant Total	\$90.76
665589	R210	7850	KIMBERLY S. PEDROZA		
			13-5310-260-0000-3700-5230-0000-0		75.04
				Warrant Total	\$75.04
665590	R210	4093	LYNDA POWELL		
			13-5310-260-0000-3700-5230-0000-0		35.28
				Warrant Total	\$35.28
665591	R210	4342	MARGARITA RIVERA		
			13-5310-260-0000-3700-5230-0000-0		10.08
				Warrant Total	\$10.08
665592	R210	4576	KIMBERLY RUSSELL		
			13-5310-260-0000-3700-5230-0000-0		32.97
				Warrant Total	\$32.97
665593	R210	8133	ALEJANDRA TAPIA		
			13-5310-260-0000-3700-5230-0000-0		151.09
				Warrant Total	\$151.09
665594	R210	5264	BLANCA ESTELLA ULTRERAS		
			13-5310-260-0000-3700-5230-0000-0		23.56
				Warrant Total	\$23.56
665595	R210	5565	MICHAEL WILLIAMS		
			13-5310-260-0000-3700-5230-0000-0		141.18
				Warrant Total	\$141.18
665596	R210	4445	KATHY A. RODRIGUEZ		
			13-5310-260-0000-3700-5230-0000-0		28.22
				Warrant Total	\$28.22
665597	R210	10383	ROSA MORENO		
			13-5310-260-0000-3700-5230-0000-0		26.32
				Warrant Total	\$26.32
665598	R211	995890	IMAGE 2000		
150317			01-0000-440-1200-2700-5650-0000-0		9,072.00
				Warrant Total	\$9,072.00
665599	R211	090058	JOHNSTONE SUPPLY		
150223			01-8150-450-0000-8110-4300-0000-0		292.50
150223			01-8150-450-0000-8110-4300-0000-0		1,042.83
				Warrant Total	\$1,335.33

Report Date: 11/05/2014

Commercial Warrant Listing
For Warrants Dated 11/05/2014 to 11/05/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665600	R211	999000	IMAGE 2000		
151951	01-0170-290-1200-2700-4400-6540-0				4,179.60
151956	01-0170-420-1200-2700-4400-6540-0				4,179.60
151959	01-0170-670-1200-2700-4400-6540-0				4,179.60
151963	01-0170-580-1200-2700-4400-6540-0				4,179.60
Warrant Total					\$16,718.40
District Totals			213 Warrants for		\$695,919.70

Fund Totals	Amount
01 - General Fund	\$612,983.88
11 - Adult Education	\$1,176.92
12 - Child Development	\$535.48
13 - Cafeteria	\$28,343.45
14 - Deferred Maintenance	\$11,676.20
35 - County School Facilities Fund	\$4,190.40
40 - Special Reserve - Cap Outlay	\$37,013.37
Total	\$695,919.70

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

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

CHECK DATE: 11/12/2014

BOARD DATE: 12/9/2014

REGISTER NUMBERS IN REQUEST:

R: 212, 213, 214, 215, 216, 217, 218, 220,

R: 221, 222, 223, 224, 225

R: _____

TOTAL REQUESTS BY FUND FOR PAYMENT:

TOTALS BY FUNDS:

83500	<u>01 GENERAL FUND</u>	<u>213</u>	-	\$	164,960.52	-	
		<u>216</u>	-	\$	162,702.60	-	
		<u>217</u>	-	\$	25,866.01	-	
		<u>218</u>	-	\$	51,533.40	-	
		<u>220</u>	-	\$	89,742.90	-	
		<u>221</u>	-	\$	2,822.98	-	
		<u>222</u>	-	\$	25,859.45	-	
		<u>223</u>	-	\$	7,239.84	-	
		<u>224</u>	-	\$	3,621.34	-	
		<u>225</u>	-	\$	87,473.92	-	
			-			-	
			-			-	
			-			-	
			-			-	
	cancelled warrant 663637		-	\$	(87,956.61)	-	
							\$ 533,866.35
83510	<u>11 ADULT ED</u>	<u>213</u>	-	\$	144.22	-	
		<u>222</u>	-	\$	579.00	-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	\$ 723.22
83550	<u>12 CHILD DEVELOPMENT</u>	<u>213</u>	-	\$	610.83	-	
			-			-	
			-			-	\$ 610.83
83540	<u>13 CAFETERIA</u>	<u>212</u>	-	\$	280.35	<u>215</u>	- \$ 34.72
		<u>214</u>	-	\$	675,101.97	-	
			-			-	
			-			-	\$ 675,417.04
83560	<u>14 DEFERRED MAINT.</u>	<u>220</u>	-	\$	0.03	-	
			-			-	
			-			-	\$ 0.03
83680	<u>15 PUPIL TRANS. EQUIP.</u>		-			-	
			-			-	\$ -
83590	<u>17 STONE SCHOLARSHIP</u>		-			-	
	<u>TRUST</u>		-			-	\$ -
83530	<u>25 DEVELOPER FEES</u>		-			-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	
			-			-	\$ -

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

<u>83630</u>	<u>26 PRISON MITIGATION</u>	-	-	\$	-
<u>83620</u>	<u>30 STATE SCHOOL BLDG.</u>	-	-	\$	-
	<u>LEASE PURCHASE</u>	-	-	\$	-
<u>83600</u>	<u>31 REFURBISHMENT</u>	-	-	\$	-
<u>83670</u>	<u>32 ROOF REPLACEMENT</u>	-	-	\$	-
<u>83730</u>	<u>35 SCHOOL FACILITIES</u>	-	-	\$	-
<u>83610</u>	<u>40 SPECIAL RESERVE</u>	-	-	\$	-
<u>83660</u>	<u>41 BUILDING FUND</u>	-	-	\$	-
<u>83690</u>	<u>42 AG FARM BLDG. FUND</u>	-	-	\$	-
<u>83650</u>	<u>43 C.O.P. PROCEEDS</u>	-	-	\$	-
	<u>SPECIAL RESERVE</u>	-	-	\$	-
<u>83710</u>	<u>49 REDEVELOPMENT</u>	-	-	\$	-
	<u>SPECIAL RESERVE</u>	-	-	\$	-
<u>88510</u>	<u>53 STATE SCHOOL LOAN</u>	-	-	\$	-
	<u>REPAY</u>	-	-	\$	-
<u>88610</u>	<u>54 LEASE PURCHASE</u>	-	-	\$	-
<u>83640</u>	<u>56 C.O.P. DEBT SERVICE</u>	-	-	\$	-
<u>83580</u>	<u>67 INSURANCE RESERVE</u>	-	-	\$	-
<u>83570</u>	<u>73 TRUST FUND</u>	-	-	\$	-
<u>83520</u>	<u>74 ATHLETIC FUND</u>	-	-	\$	-

GRAND TOTAL: \$ 1,210,617.47

BY ORDER OF THE GOVERNING BOARD THE COUNTY SUPERINTENDENT OF SCHOOLS & THE AUDITOR OF MADERA COUNTY ARE HEREBY AUTHORIZED TO TRANSFER THE ABOVE LISTED FUNDS TO THE SCHOOLS COMMERCIAL REVOLVING FUND (E.C. 21110). THEY ARE FURTHER AUTHORIZED TO DRAW WARRANT CHECKS TO THE CLAIMANTS OF SAID SCHOOL DISTRICT AS PER ATTACHED LISTING.

APPROVED BY:

DATE:

TERI BRADSHAW, DIRECTOR OF FISCAL SVCS

PAYMENT ORDER PREPARED BY: Linda K Wall (ACCOUNTS PAYABLE)

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

AUDITED BY:

DATE:

WARRANT NUMBERS

FROM:

TO:

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665849	R212	092580	Yrigollen, Parents of Ray		
			13-5310-260-0000-0000-8637-0000-0		65.90
			Warrant Total		\$65.90
665850	R212	092670	GOMEZ, PARENTS OF DOMINIK AND ZARIAH		
			13-5310-260-0000-0000-8637-0000-0		16.00
			Warrant Total		\$16.00
665851	R212	092671	GUTTIEREZ, PARENTS OF ROBERT		
			13-5310-260-0000-0000-8637-0000-0		15.85
			Warrant Total		\$15.85
665852	R212	092672	KAUR, PARENTS OF ARMAAN		
			13-5310-260-0000-0000-8637-0000-0		15.20
			Warrant Total		\$15.20
665853	R212	092673	ROBERTSON, PARENTS OF ROSE, ERIN, AND RUBEN		
			13-5310-260-0000-0000-8637-0000-0		18.10
			Warrant Total		\$18.10
665854	R212	092674	VASQUEZ, PARENTS OF DENNIS		
			13-5310-260-0000-0000-8637-0000-0		12.20
			Warrant Total		\$12.20
665855	R212	092675	SANDOVAL, PARENTS OF GEOVANNY		
			13-5310-260-0000-0000-8637-0000-0		24.20
			Warrant Total		\$24.20
665856	R212	092676	HANNAH, PARENTS OF HUNTER		
			13-5310-260-0000-0000-8637-0000-0		16.60
			Warrant Total		\$16.60
665857	R212	092677	RODRIGUEZ, PARENTS OF RACHEL		
			13-5310-260-0000-0000-8637-0000-0		16.30
			Warrant Total		\$16.30
665858	R212	092678	CORTES, PARENTS REYNA		
			13-5310-260-0000-0000-8637-0000-0		40.00
			Warrant Total		\$40.00
665859	R212	092679	FERNANDEZ, PARENTS OF DAVID		
			13-5310-260-0000-0000-8637-0000-0		40.00
			Warrant Total		\$40.00
665860	R213	901890-1	GOTTSCHALK MUSIC CENTER		
151512			01-0170-340-1255-1000-4310-6540-0		782.28
151512			01-0170-340-1255-1000-4310-6540-0		2,257.73
151512			01-0170-340-1255-1000-4400-6540-0		500.19
151512			01-0170-340-1255-1000-4400-6540-0		1,443.57
			Warrant Total		\$4,983.77
665861	R213	946630-1	NATIONAL TONER AND INK		
150768			01-0000-490-1300-1000-4310-1580-0		314.28
150768			01-0000-490-1300-1000-4310-1580-0		822.41
			Warrant Total		\$1,136.69

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665862	R213	976150-3	HOME DEPOT CREDIT SERVICES		
150463	01-0000-360-0000-8210-4300-0000-0				20.21
151166	01-0000-460-0000-8210-4300-0000-0				48.44
152353	11-3555-260-4110-1000-4310-0000-0				144.22
			Warrant Total		\$212.87
665863	R213	995890	IMAGE 2000		
150285	01-0000-460-1200-2700-5650-0000-0				6,738.48
150313	01-0000-580-1200-2700-5650-0000-0				8,064.00
150315	01-0000-670-1200-2700-5650-0000-0				5,544.00
150316	01-0000-360-1200-2700-5650-0000-0				6,023.81
150323	01-0000-650-1200-2700-5650-0000-0				5,000.00
150324	01-0000-650-1200-2700-5650-0000-0				8,104.00
150787	01-0000-290-1200-2700-5650-0000-0				6,552.00
150885	01-0000-420-1200-2700-5650-0000-0				5,040.00
151359	01-0000-260-0000-7150-4300-6900-0				138.24
151577	01-0000-620-1200-2700-5650-0000-0				6,048.00
151835	01-0000-520-1200-2700-5650-0000-0				4,032.00
			Warrant Total		\$61,284.53
665864	R213	999000	IMAGE 2000		
150312	01-0000-540-3200-2700-5650-0000-0				1,512.00
150314	01-0000-470-1200-2700-5650-0000-0				264.38
150314	01-0000-470-1200-2700-5650-0000-0				8,568.00
150318	01-0000-600-1200-2700-5650-0000-0				11,289.60
150519	01-0000-400-1300-2700-5650-0000-0				25,200.00
150766	01-0000-490-1300-2700-5650-0000-0				25,200.00
151094	01-0000-630-1200-1000-5650-0000-0				5,544.00
151836	01-0000-340-1200-2700-5650-0000-0				2,520.00
151920	01-0000-560-1200-2700-5650-0000-0				14,112.00
			Warrant Total		\$94,209.98
665865	R213	090230-1	LOWE'S		
150191	01-8150-450-0000-8110-4300-0000-0				14.26
150191	01-8150-450-0000-8110-4300-0000-0				15.36
150191	01-8150-450-0000-8110-4300-0000-0				41.91
150191	01-8150-450-0000-8110-4300-0000-0				51.78
150191	01-8150-450-0000-8110-4300-0000-0				63.34
150191	01-8150-450-0000-8110-4300-0000-0				96.44
150191	01-8150-450-0000-8110-4300-0000-0				101.00
151011	12-6105-260-0001-1000-4310-0000-0				610.83
			Warrant Total		\$994.92
665866	R213	090310	Monoprice, Inc.		
150342	01-0000-260-0000-7700-4485-5050-0				54.29
			Warrant Total		\$54.29
665867	R213	090923-1	PPG-PITTSBURG PAINTS		
150224	01-8150-450-0000-8110-4300-0000-0				32.39
151120	01-0000-560-1215-2700-4300-0000-0				239.46
			Warrant Total		\$271.85

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665868	R213	091491	Gwartney, Ed		
152058	01-0000-460-1200-1000-5801-2350-0				2,400.00
			Warrant Total		\$2,400.00
665869	R213	092541-1	GETTY IMAGES		
150940	01-0000-260-1110-1000-5885-5600-0				166.67
			Warrant Total		\$166.67
665870	R214	024752	GENERAL BUILDERS SUPPLY CO.		
150387	13-5310-260-0000-8110-5640-9260-0				181.09
			Warrant Total		\$181.09
665871	R214	026322	GRAYLIFT INC		
152523	13-5310-260-0000-8110-5640-0000-0				81.08
152523	13-5310-260-0000-8110-5640-0000-0				81.08
152523	13-5310-260-0000-8110-5640-0000-0				98.62
152523	13-5310-260-0000-8110-5640-0000-0				100.08
			Warrant Total		\$360.86
665872	R214	037668	MADERA RADIO DISPATCH		
150393	13-5310-260-0000-8110-5640-0000-0				142.00
			Warrant Total		\$142.00
665873	R214	044898	OFFICE DEPOT BUSINESS		
150395	13-5310-260-0000-3700-4300-0000-0				2,485.20
			Warrant Total		\$2,485.20
665874	R214	053414	EARTH GRAINS		
150385	13-5310-260-0000-3700-4705-0000-0				3,034.36
150385	13-5310-260-0000-3700-4705-0000-0				15,014.45
			Warrant Total		\$18,048.81
665875	R214	058210	STATE BOARD OF EQUALIZATION		
150408	13-5310-000-0000-0000-9550-0000-0				242.00
			Warrant Total		\$242.00
665876	R214	059888	TALKINGTON AIR COND.		
150410	13-5310-260-0000-8110-5640-0000-0				2,041.20
			Warrant Total		\$2,041.20
665877	R214	890180	CULLIGAN BOTTLED WATER		
150382	13-5310-260-0000-8110-5640-0000-0				147.76
			Warrant Total		\$147.76
665878	R214	890963	REFRIGERATION SUPPLY DISTRIBUTOR		
150404	13-5310-260-0000-8110-5640-0000-0				352.58
			Warrant Total		\$352.58
665879	R214	910128	POPCORN MAN		
152540	13-5310-000-0000-0000-9320-0000-0				6,720.00
			Warrant Total		\$6,720.00

Fiscal Year: 2015

Madera Unified School District

Page 4 of 19

Report Date: 11/12/2014

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665880	R214	920213-1	GOODMAN FOOD PRODUCTS INC		
150384	13-5310-000-0000-0000-9320-0000-0				594.00
150384	13-5310-000-0000-0000-9320-0000-0				1,530.00
150384	13-5310-000-0000-0000-9320-0000-0				2,142.00
			Warrant Total		\$4,266.00
665881	R214	920260	D.J. CO-OP		
152598	13-5310-260-0000-3700-4720-0000-0				182.85
			Warrant Total		\$182.85
665882	R214	923970	TYSON FOODS, INC		
150411	13-5310-000-0000-0000-9320-0000-0				6,727.20
			Warrant Total		\$6,727.20
665883	R214	925560	DANIELSEN CO.		
150383	13-5310-000-0000-0000-9320-0000-0				2,745.18
150383	13-5310-000-0000-0000-9320-0000-0				3,617.74
150383	13-5310-000-0000-0000-9320-0000-0				4,153.80
150383	13-5310-000-0000-0000-9320-0000-0				8,363.59
150383	13-5310-000-0000-0000-9320-0000-0				8,577.57
150383	13-5310-000-0000-0000-9320-0000-0				10,122.04
150383	13-5310-000-0000-0000-9320-0000-0				14,400.53
150383	13-5310-000-0000-0000-9320-0000-0				21,765.83
			Warrant Total		\$73,746.28
665884	R214	938860	GOLD STAR FOODS		
150388	13-5310-000-0000-0000-9320-0000-0				43,467.76
			Warrant Total		\$43,467.76
665885	R214	945270-1	SYSCO FOODSERVICES FOR CENTRAL		
150409	13-5310-000-0000-0000-9320-0000-0				200,491.50
			Warrant Total		\$200,491.50
665886	R214	973640	PRAXAIR		
150402	13-5310-260-0000-8110-5640-0000-0				18.30
150402	13-5310-260-0000-8110-5640-0000-0				18.91
			Warrant Total		\$37.21
665887	R214	977640	FOCUS PACKAGING		
150386	13-5310-000-0000-0000-9320-0000-0				324.00
150386	13-5310-000-0000-0000-9320-0000-0				2,290.70
150386	13-5310-000-0000-0000-9320-0000-0				2,629.90
			Warrant Total		\$5,244.60
665888	R214	983190	SCHOOL LUNCH PRODUCTS		
150406	13-5310-000-0000-0000-9320-0000-0				130,161.57
			Warrant Total		\$130,161.57

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
665889	R214	994970-1	UNISOURCE WORLDWIDE INC		
150412	13-5310-000-0000-0000-9320-0000-0				149.77
150412	13-5310-000-0000-0000-9320-0000-0				224.66
150412	13-5310-000-0000-0000-9320-0000-0				651.00
150412	13-5310-000-0000-0000-9320-0000-0				1,463.09
150412	13-5310-000-0000-0000-9320-0000-0				7,211.07
			Warrant Total		\$9,699.59
665890	R214	090043	ALLIED ELECTRIC MOTOR SERVICE		
152401	13-5310-260-0000-8110-5640-0000-0				84.80
			Warrant Total		\$84.80
665891	R214	090131	Sparkletts/Alhambra Waters		
150407	13-5310-260-0000-3700-4300-0000-0				72.19
			Warrant Total		\$72.19
665892	R214	049233	PRODUCER'S DAIRY		
150403	13-5310-260-0000-3700-4701-0000-0				25,198.23
150403	13-5310-260-0000-3700-4701-0000-0				25,327.84
			Warrant Total		\$50,526.07
665893	R214	951810	ACC BUSINESS		
150377	13-5310-260-0000-3700-5920-0000-0				10.00
150377	13-5310-260-0000-3700-5920-0000-0				91.25
			Warrant Total		\$101.25
665894	R214	053990	SAVE MART OF MODESTO		
150405	13-5310-260-0203-3700-4700-0000-0				82.83
			Warrant Total		\$82.83
665895	R214	090222	Diamond Locksmiths		
152516	13-5310-260-0000-8110-5640-0000-0				15.12
			Warrant Total		\$15.12
665896	R214	902080	The Platinum Packaging Group		
150401	13-5310-000-0000-0000-9320-0000-0				10,476.00
			Warrant Total		\$10,476.00
665897	R214	950380	Valley Food Service		
150415	13-5310-000-0000-0000-9320-0000-0				2,847.62
150415	13-5310-000-0000-0000-9320-0000-0				5,990.45
			Warrant Total		\$8,838.07
665898	R214	977780	Trimark Economy Restaurant Fixtures		
152564	13-5310-260-0000-3700-4400-0000-0				10,931.76
152564	13-5310-260-0000-3700-4400-0000-0				10,931.76
152564	13-5310-260-0000-3700-4400-0000-0				15,762.33
152564	13-5310-260-0000-3700-4400-0000-0				21,863.52
			Warrant Total		\$59,489.37
665899	R214	090732	Cargill, Inc		
150379	13-5310-000-0000-0000-9320-0000-0				891.28
150379	13-5310-000-0000-0000-9320-0000-0				912.56
			Warrant Total		\$1,803.84

Fiscal Year: 2015

Madera Unified School District

Page 6 of 19

Report Date: 11/12/2014

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
665900 150394	R214 13-5310-260-0000-3700-5650-0000-0	893720	Mission Linen Supply		985.50
			Warrant Total		\$985.50
665901 150390	R214 13-5310-000-0000-0000-9320-0000-0	969830	Integrated Food Service		5,833.49
			Warrant Total		\$5,833.49
665902 150414 150414 150414	R214 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0	091478	P & R PAPER SUPPLY CO.		821.10 3,236.10 3,541.92
			Warrant Total		\$7,599.12
665903 152573	R214 13-5310-260-0000-8110-5640-0000-0	091662	Commercial Appliance Service, Inc		556.46
			Warrant Total		\$556.46
665904 150413	R214 13-5310-000-0000-0000-9320-0000-0	091784	Wallace Packaging, LLC		6,520.50
			Warrant Total		\$6,520.50
665905 152506	R214 13-5310-260-0000-8110-5640-9260-0	092160	Auto-Chlor System of Fresno, Inc		190.40
			Warrant Total		\$190.40
665906 151501 151501	R214 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0	092578	Ag Link, Inc		1,488.55 1,697.15
			Warrant Total		\$3,185.70
665907 152518	R214 13-5310-000-0000-0000-9320-0000-0	092682	IORE DI PASTA		6,228.50
			Warrant Total		\$6,228.50
665908 152537 152537 152537 152537 152537 152537 152537 152537	R214 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0 13-5310-000-0000-0000-9320-0000-0	092683	JD FOOD		579.52 623.56 660.60 667.60 667.60 1,240.12 1,358.92 1,968.78
			Warrant Total		\$7,766.70
665909	R215 13-5310-260-0000-3700-5230-0000-0	8415	LYNN MARLENE KELLEY		34.72
			Warrant Total		\$34.72
665910 151611 151611	R216 01-0000-390-1200-1000-4310-0000-0 01-0000-390-1200-1000-4310-0000-0	007480-1	BLICK ART MATERIALS		118.41 227.77
			Warrant Total		\$346.18

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665911	R216	923001	CREATIVE COPY		
151348	01-0000-460-1200-2700-5800-0000-0				144.60
151432	01-0000-260-1155-2100-5800-6250-0				59.00
151433	01-0000-260-3800-2100-5800-6070-0				59.00
151668	01-0000-540-3200-2700-5800-0000-0				187.00
			Warrant Total		\$449.60
665912	R216	937140-1	ENVIROCLEAN SANITATION SUPPLY		
152149	01-0000-000-0000-0000-9320-0000-0				1,269.00
			Warrant Total		\$1,269.00
665913	R216	982961	CRMA		
152588	01-0000-000-0000-0000-9516-0000-0		FINAL PREMIUM		121,639.35
			Warrant Total		\$121,639.35
665914	R216	998620-1	DELL MARKETING L.P.		
150587	01-0000-490-1300-2420-4385-0000-0				321.11
			Warrant Total		\$321.11
665915	R216	998920	FAMILY LEADERSHIP INC.		
152460	01-4124-400-1300-1000-5800-0742-5		MHS		6,000.00
152462	01-4124-310-1200-1000-5800-0742-0		BERENDA		6,000.00
152463	01-4124-300-1200-1000-5800-0742-0		ADAMS		6,000.00
152465	01-4124-460-1200-1000-5800-0742-0		MONROE		6,000.00
152466	01-4124-360-1200-1000-5800-0742-0		HOWARD		6,000.00
152467	01-4124-290-1200-1000-5800-0742-0		ALPHA		6,000.00
			Warrant Total		\$36,000.00
665916	R216	893460	BUCHANAN HIGH SCHOOL		
152490	01-0045-400-1315-4200-5808-0000-0		WRESTLING		400.00
			Warrant Total		\$400.00
665917	R216	894580-1	DINUBA HIGH SCHOOL		
152489	01-0045-400-1315-4200-5808-0000-0		WRESTLING		300.00
			Warrant Total		\$300.00
665918	R216	090386	FIREBAUGH HIGH SCHOOL		
152487	01-0045-400-1315-4200-5808-0000-0		WRESTLING		300.00
			Warrant Total		\$300.00
665919	R216	090441	ERNEST RIGHETTI HIGH SCHOOL		
152535	01-0045-400-1315-4200-5808-0000-0		BASKETBALL		500.00
			Warrant Total		\$500.00
665920	R216	091706	The Boomerang Project		
152469	01-3725-400-1300-1000-5800-0000-4		MHS		475.00
			Warrant Total		\$475.00
665921	R216	091913	Aptos High School Wrestling		
152492	01-0045-400-1315-4200-5808-0000-0		WRESTLING		325.00
			Warrant Total		\$325.00

Report Date: 11/12/2014

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665922	R216	092560	First String Sports		
152454	01-0000-670-0000-8210-5800-0000-0				75.59
152454	01-0000-670-0000-8210-5800-0000-0				226.77
			Warrant Total		\$302.36
665923	R216	092666	California Odessey of the Mind, Inc.		
152448	01-7400-390-1200-1000-5300-0000-0		MLK SCHOOL		75.00
			Warrant Total		\$75.00
665924	R217	000073-1	A-Z BUS SALES		
150153	01-0000-000-0000-0000-9322-0000-0				39.54
150153	01-0000-000-0000-0000-9322-0000-0				73.49
150153	01-0000-000-0000-0000-9322-0000-0				201.74
150153	01-0000-000-0000-0000-9322-0000-0				276.48
150153	01-0000-000-0000-0000-9322-0000-0				334.50
150153	01-0000-000-0000-0000-9322-0000-0				852.46
150153	01-0000-000-0000-0000-9322-0000-0				1,075.37
150153	01-0000-000-0000-0000-9322-0000-0				1,236.15
150153	01-0000-000-0000-0000-9322-0000-0				1,618.60
			Warrant Total		\$5,708.33
665925	R217	012241	CENTRAL VALLEY TRUCK CENTER		
150161	01-0000-000-0000-0000-9322-0000-0				5.36
150161	01-0000-000-0000-0000-9322-0000-0				10.50
150161	01-0000-000-0000-0000-9322-0000-0				19.63
150161	01-0000-000-0000-0000-9322-0000-0				25.96
150161	01-0000-000-0000-0000-9322-0000-0				69.66
150161	01-0000-000-0000-0000-9322-0000-0				113.00
150161	01-0000-000-0000-0000-9322-0000-0				724.40
150161	01-0000-000-0000-0000-9322-0000-0				1,521.94
150161	01-0000-280-0000-3600-4300-6930-0				119.67
			Warrant Total		\$2,610.12
665926	R217	016100-1	CUMMINS PACIFIC LLC		
150174	01-0000-280-0000-3600-5640-6930-0				9,448.53
			Warrant Total		\$9,448.53
665927	R217	924810	ANDY'S SPORTS		
150150	01-0000-280-0000-3600-5800-6930-0				648.00
			Warrant Total		\$648.00
665928	R217	930650	BEST TOURS		
150157	01-0000-280-0000-3600-5865-6940-0				865.00
			Warrant Total		\$865.00
665929	R217	943050	DR. MOHAMMAD ARAIN		
150151	01-0000-280-0000-3600-5842-6940-0		gonzales,crystal		85.00
			Warrant Total		\$85.00
665930	R217	953030-1	CONCENTRA MEDICAL CENTER		
150852	01-0000-280-0000-3600-5842-6940-0				50.00
150852	01-0000-280-0000-3600-5842-6940-0				164.00
			Warrant Total		\$214.00

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		
PO #	Account #		Description		Amount
665931	R217	090893-1	BUSWEST		
150160	01-0000-000-0000-0000-9322-0000-0				251.46
150160	01-0000-000-0000-0000-9322-0000-0				274.33
150160	01-0000-000-0000-0000-9322-0000-0				4,229.29
			Warrant Total		\$4,755.08
665932	R217	091372-1	FOOD 4 LESS		
152111	01-4124-310-1200-1000-4310-0742-0				6.03
152111	01-4124-310-1200-1000-4310-0742-0				7.44
152111	01-4124-310-1200-1000-4310-0742-0				11.30
152111	01-4124-310-1200-1000-4310-0742-0				11.42
152111	01-4124-310-1200-1000-4310-0742-0				15.48
152111	01-4124-360-1200-1000-4310-0742-0				6.06
152111	01-4124-360-1200-1000-4310-0742-0				7.46
152111	01-4124-360-1200-1000-4310-0742-0				11.30
152111	01-4124-360-1200-1000-4310-0742-0				11.43
152111	01-4124-360-1200-1000-4310-0742-0				15.47
152111	01-4124-440-1200-1000-4310-0742-0				6.06
152111	01-4124-440-1200-1000-4310-0742-0				7.46
152111	01-4124-440-1200-1000-4310-0742-0				11.30
152111	01-4124-440-1200-1000-4310-0742-0				11.43
152111	01-4124-440-1200-1000-4310-0742-0				15.47
152111	01-4124-460-1200-1000-4310-0742-0				6.06
152111	01-4124-460-1200-1000-4310-0742-0				7.46
152111	01-4124-460-1200-1000-4310-0742-0				11.30
152111	01-4124-460-1200-1000-4310-0742-0				11.43
152111	01-4124-460-1200-1000-4310-0742-0				15.47
152111	01-4124-490-1300-1000-4310-0742-0				6.06
152111	01-4124-490-1300-1000-4310-0742-0				7.46
152111	01-4124-490-1300-1000-4310-0742-0				11.30
152111	01-4124-490-1300-1000-4310-0742-0				11.43
152111	01-4124-490-1300-1000-4310-0742-0				15.47
152111	01-4124-540-3200-1000-4310-0742-0				6.06
152111	01-4124-540-3200-1000-4310-0742-0				7.46
152111	01-4124-540-3200-1000-4310-0742-0				11.30
152111	01-4124-540-3200-1000-4310-0742-0				11.43
152111	01-4124-540-3200-1000-4310-0742-0				15.47
152111	01-4124-670-1200-1000-4310-0742-0				6.06
152111	01-4124-670-1200-1000-4310-0742-0				7.46
152111	01-4124-670-1200-1000-4310-0742-0				11.30
152111	01-4124-670-1200-1000-4310-0742-0				11.43
			Warrant Total		\$346.52

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		
PO #	Account #		Description		Amount
665933	R217	091372-1	FOOD 4 LESS		
152111	01-4124-310-1200-1000-4310-0742-0				4.51
152111	01-4124-310-1200-1000-4310-0742-0				6.40
152111	01-4124-310-1200-1000-4310-0742-0				9.65
152111	01-4124-310-1200-1000-4310-0742-0				10.73
152111	01-4124-360-1200-1000-4310-0742-0				4.52
152111	01-4124-360-1200-1000-4310-0742-0				6.41
152111	01-4124-360-1200-1000-4310-0742-0				9.65
152111	01-4124-360-1200-1000-4310-0742-0				10.73
152111	01-4124-440-1200-1000-4310-0742-0				4.52
152111	01-4124-440-1200-1000-4310-0742-0				6.41
152111	01-4124-440-1200-1000-4310-0742-0				9.65
152111	01-4124-440-1200-1000-4310-0742-0				10.73
152111	01-4124-460-1200-1000-4310-0742-0				4.52
152111	01-4124-460-1200-1000-4310-0742-0				6.41
152111	01-4124-460-1200-1000-4310-0742-0				9.65
152111	01-4124-460-1200-1000-4310-0742-0				10.73
152111	01-4124-490-1300-1000-4310-0742-0				4.52
152111	01-4124-490-1300-1000-4310-0742-0				6.41
152111	01-4124-490-1300-1000-4310-0742-0				9.65
152111	01-4124-490-1300-1000-4310-0742-0				10.73
152111	01-4124-540-3200-1000-4310-0742-0				4.52
152111	01-4124-540-3200-1000-4310-0742-0				6.41
152111	01-4124-540-3200-1000-4310-0742-0				9.65
152111	01-4124-540-3200-1000-4310-0742-0				10.73
152111	01-4124-670-1200-1000-4310-0742-0				4.52
152111	01-4124-670-1200-1000-4310-0742-0				6.41
152111	01-4124-670-1200-1000-4310-0742-0				9.65
152111	01-4124-670-1200-1000-4310-0742-0				10.73
152111	01-4124-670-1200-1000-4310-0742-0				15.47
Warrant Total					\$234.62
665934	R217	091887	Don's Mobile Glass		
150693	01-0000-280-0000-3600-5640-6930-0				120.00
150693	01-0000-280-0000-3600-5640-6930-0				120.00
Warrant Total					\$240.00
665935	R217	092529	Art's Uphoistery		
150694	01-0000-280-0000-3600-5640-6930-0				250.81
150694	01-0000-280-0000-3600-5640-6930-0				460.00
Warrant Total					\$710.81

Fiscal Year: 2015

Madera Unified School District

Page 11 of 19

Report Date: 11/12/2014

Commercial Warrant Listing

For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		
PO #	Account #		Description		Amount
665936	R218	920064	FOOD 4 LESS		
150922	01-4124-300-1200-1000-4310-0740-5				144.04
150923	01-6010-650-1200-1000-4310-0735-0				187.98
150924	01-6010-670-1200-1000-4310-0735-0				253.99
150925	01-6010-630-1200-1000-4310-0735-0				288.36
150926	01-6010-600-1200-1000-4310-0735-0				277.56
150927	01-6010-620-1200-1000-4310-0735-0				199.09
150928	01-6010-580-1200-1000-4310-0735-0				605.50
150929	01-6010-520-1200-1000-4310-0735-0				310.38
150930	01-6010-460-1200-1000-4310-0735-0				29.43
150931	01-6010-320-1200-1000-4310-0735-0				183.22
150932	01-6010-290-1200-1000-4310-0735-0				71.59
150933	01-6010-390-1200-1000-4310-0735-0				124.54
150934	01-6010-440-1200-1000-4310-0735-0				223.98
150935	01-6010-380-1200-1000-4310-0735-0				666.27
150936	01-6010-310-1200-1000-4310-0735-0				321.27
150937	01-6010-420-1200-1000-4310-0735-0				137.37
150956	01-4124-360-1200-1000-4310-0740-5				141.57
150958	01-4124-400-1300-1000-4310-0740-5				651.61
150959	01-4124-490-1300-1000-4310-0740-5				323.02
150961	01-4124-560-1200-1000-4310-0740-5				85.80
151527	01-0273-260-5770-1190-4310-6800-0				68.14
			Warrant Total		\$5,294.71
665937	R218	091420-1	AIRGAS USA LLC		
151330	01-0000-450-0000-8200-4300-5170-0				195.13
			Warrant Total		\$195.13

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		
PO #	Account #		Description		Amount
665938	R218	091825-1	CALIFORNIA TEACHING FELLOWS FOUNDATION		
151033	01-4124-300-1200-1000-5925-0740-5				51.84
151033	01-4124-300-1200-1000-5925-0740-5				52.22
151033	01-4124-360-1200-1000-5925-0740-5				51.79
151033	01-4124-360-1200-1000-5925-0740-5				52.31
151033	01-4124-400-1300-1000-5925-0740-5				52.31
151033	01-4124-470-1200-1000-5925-0740-5				51.79
151033	01-4124-470-1200-1000-5925-0740-5				52.31
151033	01-4124-490-1300-1000-5925-0740-5				52.31
151033	01-4124-540-3200-1000-5925-0740-5				52.31
151033	01-4124-560-1200-1000-5925-0740-5				52.31
151033	01-6010-290-1200-1000-5925-0735-0				51.79
151033	01-6010-290-1200-1000-5925-0735-0				52.31
151033	01-6010-310-1200-1000-5925-0735-0				51.79
151033	01-6010-310-1200-1000-5925-0735-0				52.31
151033	01-6010-320-1200-1000-5925-0735-0				51.79
151033	01-6010-320-1200-1000-5925-0735-0				52.31
151033	01-6010-380-1200-1000-5925-0735-0				51.79
151033	01-6010-380-1200-1000-5925-0735-0				52.31
151033	01-6010-390-1200-1000-5925-0735-0				52.31
151033	01-6010-420-1200-1000-5925-0735-0				51.79
151033	01-6010-420-1200-1000-5925-0735-0				52.31
151033	01-6010-440-1200-1000-5925-0735-0				51.79
151033	01-6010-440-1200-1000-5925-0735-0				52.31
151033	01-6010-460-1200-1000-5925-0735-0				52.31
151033	01-6010-520-1200-1000-5925-0735-0				52.31
151033	01-6010-580-1200-1000-5925-0735-0				52.31
151033	01-6010-600-1200-1000-5925-0735-0				52.31
151033	01-6010-620-1200-1000-5925-0735-0				52.31
151033	01-6010-630-1200-1000-5925-0735-0				51.79
151033	01-6010-630-1200-1000-5925-0735-0				52.31
151033	01-6010-650-1200-1000-5925-0735-0				52.31
151033	01-6010-670-1200-1000-5925-0735-0				52.31
151854	01-0000-340-1200-1000-5925-4800-0				47.83
151854	01-0000-340-1200-1000-5925-4800-0				47.92
Warrant Total					\$1,764.43

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665939	R218	091825-1	CALIFORNIA TEACHING FELLOWS FOUNDATION		
151033	01-4124-400-1300-1000-5925-0740-5				51.79
151033	01-4124-490-1300-1000-5925-0740-5				51.79
151033	01-4124-540-3200-1000-5925-0740-5				51.79
151033	01-4124-560-1200-1000-5925-0740-5				51.79
151033	01-6010-390-1200-1000-5925-0735-0				51.79
151033	01-6010-460-1200-1000-5925-0735-0				51.79
151033	01-6010-520-1200-1000-5925-0735-0				51.79
151033	01-6010-580-1200-1000-5925-0735-0				51.79
151033	01-6010-600-1200-1000-5925-0735-0				51.79
151033	01-6010-620-1200-1000-5925-0735-0				51.79
151033	01-6010-650-1200-1000-5925-0735-0				51.79
151033	01-6010-670-1200-1000-5925-0735-0				51.79
			Warrant Total		\$621.48
665940	R218	092464-1	AMS. NET		
150665	01-7405-260-0000-7700-6485-0000-0				43,657.65
			Warrant Total		\$43,657.65
665941	R220	023261	FRESNO COUNTY OFFICE OF ED.		
152235	01-3010-600-1200-1000-5200-4250-5				312.00
			Warrant Total		\$312.00
665942	R220	054060-1	SCHOETTLER TIRE INC.		
150251	01-0000-280-0000-3600-4343-6930-0				1,533.49
150251	01-0000-280-0000-3600-5640-6930-0				76.00
			Warrant Total		\$1,609.49
665943	R220	060697	TECO PRODUCTS COMPANY		
150256	01-0000-280-0000-3600-4340-6930-0				13.93
150256	01-0000-280-0000-3600-4340-6930-0				15.01
150256	01-0000-280-0000-3600-4340-6930-0				16.20
			Warrant Total		\$45.14
665944	R220	060831-1	TESEI PETROLEUM, INC.		
150258	01-0000-280-0000-3600-4341-6930-0				880.31
150258	01-0000-280-0000-3600-4345-6930-0				3,864.80
150258	01-0000-280-0000-3600-4345-6930-0				5,768.28
			Warrant Total		\$10,513.39
665945	R220	064030	VALLEY IRON INC.		
151258	01-7010-490-1305-1000-4310-7430-0				1,741.34
			Warrant Total		\$1,741.34
665946	R220	064670	VENTURI HOUSE OF MUSIC		
152157	01-0000-440-1200-2700-5620-0000-0				100.00
			Warrant Total		\$100.00
665947	R220	942340	SILVA'S OIL CO.		
150253	01-0000-280-0000-3600-4342-6930-0				22,333.10
150253	01-0000-280-0000-3600-4344-6930-0				22,987.24
			Warrant Total		\$45,320.34

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665948	R220	981660	FRESNO COUNTY OFFICE OF EDUC.		
152233	01-3010-600-1200-1000-5200-4250-5				312.00
			Warrant Total		\$312.00
665949	R220	087124-1	ULINE		
152144	01-1100-480-3550-1000-4310-6500-0				2,069.64
			Warrant Total		\$2,069.64
665950	R220	090032-1	VIA ADVENTURES, INC.		
150262	01-0000-280-0000-3600-5865-6940-0				934.52
150262	01-0000-280-0000-3600-5865-6940-0				941.51
150262	01-0000-280-0000-3600-5865-6940-0				1,078.79
			Warrant Total		\$2,954.82
665951	R220	090495-1	CALIFORNIA STATE UNIV		
151982	01-3725-490-1300-1000-5200-0000-4				1,000.00
151982	01-3725-490-1300-2700-5200-0000-4				250.00
151983	01-3010-600-1200-2700-5200-4250-5				225.00
152051	01-3725-490-1300-1000-5200-0000-4				250.00
152083	01-3010-400-1300-1000-5200-4250-5				250.00
152083	01-3010-400-1300-2700-5200-4250-5				250.00
			Warrant Total		\$2,225.00
665952	R220	090917-1	SCHOOLWIRES, INC		
151787	01-0015-260-1110-1000-5885-5600-0				1,102.70
			Warrant Total		\$1,102.70
665953	R220	091218-1	READ NATURALLY, INC		
152204	01-3010-340-1200-1000-4310-4200-5				1,986.60
			Warrant Total		\$1,986.60
665954	R220	091338-1	UNIVERSITY OF OREGON		
152453	01-3010-600-1200-1000-5885-4250-5				100.00
			Warrant Total		\$100.00
665955	R220	091789-1	TACONY CORPORATION		
150686	01-8150-450-0000-8110-6500-0000-0				15,075.44
150686	14-0010-300-0000-8110-6500-0000-0				0.01
150686	14-0010-460-0000-8110-6500-0000-0				0.01
150686	14-0010-560-0000-8110-6500-0000-0				0.01
			Warrant Total		\$15,075.47
665956	R220	092082	UniFirst		
150260	01-0000-280-0000-3600-5805-6940-0				445.05
152313	01-0000-490-0000-8210-5800-0000-0				57.77
152313	01-0000-490-0000-8210-5800-0000-0				57.77
152313	01-0000-490-0000-8210-5800-0000-0				64.70
152313	01-0000-490-0000-8210-5800-0000-0				64.70
152313	01-0000-490-0000-8210-5800-0000-0				64.93
152313	01-0000-490-0000-8210-5800-0000-0				111.23
			Warrant Total		\$866.15

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665957	R220	092486-1	S & S WORLDWIDE, INC		
151846	01-0000-380-1200-1000-4310-0000-0				151.36
			Warrant Total		\$151.36
665958	R220	092591	TRUE Wrestler		
151576	01-0000-340-1215-4200-5800-0000-0				2,409.49
			Warrant Total		\$2,409.49
665959	R220	092667	CTE		
152457	01-3010-600-1200-1000-5200-4250-5				199.00
152510	01-3010-600-1200-2700-5200-4250-5				199.00
			Warrant Total		\$398.00
665960	R220	092668	San Joaquin Valley Officials Association		
152475	01-0000-560-1215-4200-5800-0000-0				450.00
			Warrant Total		\$450.00
665961	R221	518	MARTY BITTER		
	01-0000-260-1270-1000-5200-6230-0				249.54
			Warrant Total		\$249.54
665962	R221	970	CARSTEN CHRISTIANSEN		
	01-0000-310-1200-1000-4310-0000-0				47.84
	01-3010-310-1200-1000-4310-4200-5				605.90
			Warrant Total		\$653.74
665963	R221	2048	EDWARD CHARLES GONZALEZ		
	01-0000-260-0000-7150-5200-6900-0				15.61
	01-0000-260-0000-7150-5200-6900-0				101.82
	01-0595-260-0000-7200-4300-5600-0				75.96
			Warrant Total		\$193.39
665964	R221	2587	PAIGE TERESE JAGER		
	01-0000-260-1270-1000-5200-6230-0				11.20
			Warrant Total		\$11.20
665965	R221	3215	RICHARD JOHN MARTINES		
	01-6500-260-5770-1190-5200-0000-0				150.36
			Warrant Total		\$150.36
665966	R221	7883	JESSICA STONE		
	01-0000-260-1110-2130-5200-6220-0				200.00
			Warrant Total		\$200.00
665967	R221	3065	STACEY MARIE TAFOYA		
	01-6500-260-5770-1190-5200-0000-0				89.88
			Warrant Total		\$89.88
665968	R221	8375	LETICIA TORRES		
	01-3550-400-3826-1000-5200-0000-0				127.00
			Warrant Total		\$127.00
665969	R221	5533	CATHERINE L. WIELAND		
	01-0000-350-3300-1000-4310-0000-0				46.71
			Warrant Total		\$46.71

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
665970	R221	9672	RAFAEL TORRES		
			01-3550-400-3826-1000-5200-0000-0		127.00
			Warrant Total		\$127.00
665971	R221	10358	MARK WILLIAM WOODS		
			01-1100-260-1255-1000-5200-6250-0		599.48
			Warrant Total		\$599.48
665972	R221	10788	SARAH ELIZABETH BAGDASARIAN		
			01-6500-260-5770-3120-5200-6680-0		325.68
			Warrant Total		\$325.68
665973	R221	10811	KATIE SYLVESTER		
			01-0000-260-0000-7400-5842-5250-0		49.00
			Warrant Total		\$49.00
665974	R222	025912-1	GOPHER		
151884			01-0000-390-1215-4200-4310-0000-0		2,829.34
			Warrant Total		\$2,829.34
665975	R222	037775	MADERA TRIBUNE		
152512			01-0000-260-0000-7510-4320-5100-0	FACILITY PLANNING	84.79
			Warrant Total		\$84.79
665976	R222	039206-4	MC GRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC		
150007			01-6300-260-1200-1000-4100-6220-0		1,871.27
150008			01-6300-260-1200-1000-4100-6220-0		281.23
150017			01-6300-260-1200-1000-4100-6220-0		281.23
150017			01-6300-260-1200-1000-4100-6220-0		335.31
150017			01-6300-260-1200-1000-4100-6220-0		533.02
150017			01-6300-260-1200-1000-4100-6220-0		1,575.02
152435			01-1100-260-1200-1000-4100-6220-0		259.98
152436			01-1100-260-1200-1000-4100-6220-0		14,108.25
			Warrant Total		\$19,245.31
665977	R222	087119-1	HARLAND TECHNOLOGY SERVICES		
152154			11-0010-260-4110-1000-5650-0000-0		579.00
			Warrant Total		\$579.00
665978	R222	901570	MCLANE HIGH SCHOOL		
152530			01-0000-490-1315-4200-5808-0000-0		450.00
			Warrant Total		\$450.00
665979	R222	893540	LEMOORE HIGH SCHOOL		
152485			01-0045-400-1315-4200-5808-0000-0		300.00
152486			01-0045-400-1315-4200-5808-0000-0		500.00
			Warrant Total		\$800.00
665980	R222	090375	MADERA SOUTH HIGH SCHOOL ATHLETICS		
152476			01-0045-400-1315-4200-5808-0000-0		375.00
			Warrant Total		\$375.00
665981	R222	090385	MT. WHITNEY ATHLETICS		
152529			01-0000-490-1315-4200-5808-0000-0		350.00
			Warrant Total		\$350.00

Fiscal Year: 2015

Madera Unified School District

Page 17 of 19

Report Date: 11/12/2014

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		Amount
PO #	Account #		Description		
665982	R222	091533	Madera High School Athletics		
152531	01-0000-490-1315-4200-5808-0000-0				650.00
152532	01-0000-490-1315-4200-5808-0000-0				450.00
			Warrant Total		\$1,100.00
665983	R222	092404	Massetti Appliance		
152140	01-1100-480-3550-2700-4300-6500-0				625.01
			Warrant Total		\$625.01
665984	R223	058210-1	STATE BOARD OF EQUALIZATION		
	01-0000-000-0000-0000-9509-0000-0				59.93
	01-0000-000-0000-0000-9509-0000-0				5,930.51
			Warrant Total		\$5,990.44
665985	R223	905910	CHEVRON AND TEXACO		
	01-0000-280-0000-3600-4344-6930-0				12.37
	01-0000-280-0000-3600-4344-6930-0				159.86
	01-0000-280-0000-3600-4344-6930-0				163.00
	01-0000-280-0000-3600-4344-6930-0				184.89
	01-0000-400-1315-4200-4344-0000-0				52.13
	01-0000-400-1315-4200-4344-0000-0				82.32
	01-0000-400-1315-4200-4344-0000-0				205.90
	01-0000-400-1315-4200-4344-0000-0				388.93
			Warrant Total		\$1,249.40
665986	R224	026076	GRAINGERS		
150216	01-8150-450-0000-8110-4300-0000-0				199.43
			Warrant Total		\$199.43

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		
PO #	Account #			Description	Amount
665987	R224	026076-1	GRAINGER		
150216	01-8150-450-0000-8110-4300-0000-0			CREDIT	-107.91
150216	01-8150-450-0000-8110-4300-0000-0			CREDIT	-107.91
150216	01-8150-450-0000-8110-4300-0000-0			CREDIT	-11.91
150216	01-8150-450-0000-8110-4300-0000-0				4.49
150216	01-8150-450-0000-8110-4300-0000-0				4.49
150216	01-8150-450-0000-8110-4300-0000-0				5.81
150216	01-8150-450-0000-8110-4300-0000-0				8.42
150216	01-8150-450-0000-8110-4300-0000-0				18.24
150216	01-8150-450-0000-8110-4300-0000-0				28.12
150216	01-8150-450-0000-8110-4300-0000-0				28.51
150216	01-8150-450-0000-8110-4300-0000-0				33.22
150216	01-8150-450-0000-8110-4300-0000-0				33.76
150216	01-8150-450-0000-8110-4300-0000-0				47.91
150216	01-8150-450-0000-8110-4300-0000-0				48.61
150216	01-8150-450-0000-8110-4300-0000-0				57.64
150216	01-8150-450-0000-8110-4300-0000-0				60.48
150216	01-8150-450-0000-8110-4300-0000-0				72.83
150216	01-8150-450-0000-8110-4300-0000-0				95.08
150216	01-8150-450-0000-8110-4300-0000-0				95.08
150216	01-8150-450-0000-8110-4300-0000-0				107.91
150216	01-8150-450-0000-8110-4300-0000-0				119.16
150216	01-8150-450-0000-8110-4300-0000-0				150.34
150216	01-8150-450-0000-8110-4300-0000-0				192.85
150216	01-8150-450-0000-8110-4300-0000-0				222.81
150216	01-8150-450-0000-8110-4300-0000-0				231.90
150216	01-8150-450-0000-8110-4300-0000-0				252.17
150216	01-8150-450-0000-8110-4300-0000-0				313.96
150216	01-8150-450-0000-8110-4300-0000-0				327.37
150216	01-8150-450-0000-8110-4300-0000-0				408.08
150216	01-8150-450-0000-8110-4300-0000-0				680.40
Warrant Total					\$3,421.91

Commercial Warrant Listing
For Warrants Dated 11/12/2014 to 11/12/2014

Check/Warr#	Register #	Payee #	Payee Name		
PO #	Account #		Description		Amount
665988	R225	091187	CREATIVE BUS SALES		
151778	01-0000-280-0000-3600-6500-6940-0		Bus Grant		46,527.40
151778	01-0170-280-0000-3600-6500-6970-0		Bus Grant		30,773.29
151778	01-9696-280-0000-3600-6500-6970-0		Bus Grant		10,173.23
			Warrant Total		\$87,473.92

District Totals 140 Warrants for \$1,298,574.08

Fund Totals	Amount
01 - General Fund	\$621,822.96
11 - Adult Education	\$723.22
12 - Child Development	\$610.83
13 - Cafeteria	\$675,417.04
14 - Deferred Maintenance	\$0.03
Total	\$1,298,574.08