

MADERA UNIFIED SCHOOL DISTRICT
Madera: Unified For Student Success

Board of Trustees Meeting
AGENDA

Regular Meeting

Tuesday, September 09, 2014

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

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

7:15: PUBLIC HEARINGS:

**School Facility Needs Analysis authorizing the levying of alternative school
facility fees on residential development.
Fee Justification Study, Commercial Developer.**

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. **5:00 PM: Call to Order of Public Meeting** – Closed Session Immediately Convened
Public Hearing for visitors who wish to address the Board on Closed Session items:
Fifteen minutes of this portion of the meeting are reserved for members of the public to address
the Board on Closed Session items. Speakers seeking to comment on other items are requested to
make those comments during the Public Comment portion of the meeting at 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)
 2. Uniform Complaint Appeal
 - 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
Rosalinda Galvez vs. Madera USD, Case No. MCV063978
Steve Wisener vs. Madera USD, Case No. MCV068066

Audio File No. 5-2014/15

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. **Student Board Representative Report**

Madera South High: Mayeli Alvarado

Madera High: Justin Toney

7. **Communications**

A. Student and Staff Recognition

- Hispanic Heritage Month – September 15 – October 15, 2014
- AMAE Poster Contest Winners recognition

7:15 PM PUBLIC HEARINGS:

- | |
|---|
| <ul style="list-style-type: none">• School Facility Needs Analysis authorizing the levying of alternative school facility fees on residential development.• Fee Justification Study, Commercial Developer. |
|---|

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.

8. **Information and Reports**

A. Performance Management & Internal Communications

- Graduation Update

- B. Educational Services
 - California Science & Math Partnership – Madera County Office of Education
- C. Superintendent's Time

9. Consent Agenda

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

- A. Routine Business Transactions, Annual Renewal of Programs, Bids, Agreements, Notices of Public Hearings, and Proclamations:
 - 1. Request Approval of Regular Board Meeting Minutes of August 26, 2014
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 - 2. Request Adoption of Resolution No. 9-2014/15: GANN Limit Calculations for 2014-15 Actuals and 2014-15 Estimated Actuals
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[Resolution for Adopting The "GANN LIMIT" Resolution No. 9-2014/15](#)24
[GANN Form - Unaudited Actuals Fiscal Year 2013-14](#)25
 - 3. Request Adoption of Resolution No. 10-2014/15 Regarding Authorized Signatures on Designated Madera Unified School District Accounts/Documents
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[Resolution No. 10-2014/15 - Authorized Signatures](#)29
 - 4. Request Ratification of Miscellaneous Donations
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 - 5. Request Approval of Career Technical Education (CTE) Advisory Committee Members for the 2014-2015 school year
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[CTE Advisory Committee Members](#)36
 - 6. 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: 302532, 301315, 303085, 203163, 201868, 402371, 203148, 11849, 501085, 503004, 303196, 202897, 8057, 14760, 1004857, 403917 and 202458.

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11.	Announcements	
12.	Miscellaneous	
A.	Board Member Committee and Information Reports	
13.	Advanced Planning	
	Special Board Workshop	
	Tuesday, September 16, 2014 at 5:30 p.m.	
	Madera Unified School District Boardroom – 1902 Howard Road, Madera, California 93637	
	Next Regular Board Meeting	
	Tuesday, September 23, 2014 at 7:00 p.m.	
	Madera Unified School District Boardroom – 1902 Howard Road, Madera, California 93637	
14.	Suggested Future Agenda Items	
15.	Adjournment	

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

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 26TH DAY OF AUGUST, 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, August 26, 2014**, at 5:30 p.m.

ROLL CALL

Jose Rodriguez, Acting President
Robert E. Garibay, Acting Clerk

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

Absent

Michael Salvador, President

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

Tomas Galvan, Information System Specialist
Rosa Baca, Interpreter

Steven Alexander, Director of Technology
Rosalind Cox, Director of Facilities, Planning & Construction Management
Susan Harauteunian, Director of Purchasing
Curtis Manganaa, Director of Maintenance & Operations
Sandra Perez, Director of Child Nutrition
Marty Bitter, Director of District Athletics
Janet Grossnicklaus, Director of Curriculum, Instruction and Assessment
Dr. Michael Mueller, Director of Student Services
Sheryl Sisil, Director of College and Career Readiness
Dr. Laura Tanner-McBrien, Director, Special Services
Marcheta Williams, Director of Visual and Performing Arts

Isabel Guzman, Principal, Nishimoto Elementary
Linda Monreal, Principal, Lincoln Elementary
Stephanie McPherson, Principal, Chavez Elementary
Kimberly Bitter, Principal, James Monroe School
Alan Hollman, Principal, Madera High School

David Holder, President, MUTA

There were approximately 70 visitors/District employees in attendance.

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 26TH DAY OF AUGUST, 2014**

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

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

Seeing no one come forward Acting President Rodriguez closed public comment.

2. Reconvene Public Session/Call to Order Regular Meeting

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

Acting President Rodriguez adjourned the Closed Session at 7:25 p.m. and reconvened the Regular Meeting by calling the Public Session to order at 7:30 p.m. Acting President Rodriguez asked Ms. Wilson to call the Roll of Trustees. Acting President Rodriguez welcomed the visitors and asked Trustee Arredondo to lead the flag salute. Acting President Rodriguez asked Pastor Randy Brannon of Grace Community Church to lead the invocation. Acting President Rodriguez explained the rules governing the Board meeting. The meeting was recorded on Audio File No. 4-2014/15.

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

Superintendent González announced that there were no reportable actions taken by the Board during Closed Session.

5. Adoption of Agenda – Motion No. 14-2014/15

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

Superintendent González requested the following changes to the agenda:

- Item No. 8A – Charter Schools Update. This item will be presented at a future Board meeting.
- Item No. 8C – Graduation Update. This item will be presented at a future Board meeting.
- Item No. 9B1 – Staffing list. The list has been updated to reflect additional names and positions.
- Present item No. 11I before item No. 11H.

It was moved by Trustee Arredondo, seconded by Trustee Seibert, and carried by majority to adopt the Agenda with the modifications mentioned above.

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

6. Student Board Representative Report

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

Public Hearing:

- **Madera Unified School District Initial Proposal to Madera Adult Educators for the 2014/2015 School Year**

Acting President Rodriguez opened the Public Hearing for the Madera Unified School District Initial Proposal to Madera Adult Educators for the 2014/2015 School Year at 7:46 p.m. Seeing no one come forward Acting President Rodriguez closed the Public Hearing at 7:47 p.m.

7. Communications

A. Public Hearing

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

The following individuals addressed the Board on Daniel Longoria, Community Support Specialist:

- Lynn Cogdill, Madera, expressed his support on the hiring of Mr. Longoria.
- Amanda Vela, Madera, expressed her concerns on the hiring of Mr. Longoria.
- David Gottlieb, Fresno Judge, spoke on behalf of Mr. Longoria and Mr. Longoria's involvement with students in a program Courage to Change.
- Sara Machado, Madera, expressed her concerns on the hiring of Mr. Longoria.
- Nadine Herbert, Madera, addressed concerns on the hiring of Mr. Longoria.
- Kimberly Schultz, Madera, addressed concerns on the hiring of Mr. Longoria.
- Chuck Genseal, Madera, addressed his concerns on the hiring of Mr. Longoria.
- Mayeli Alvarado, Madera, MHS student, expressed her support on the hiring of Mr. Longoria.
- Marciel Timi Mylor, Madera, member of the Madera Elks, addressed the Board in regards to the donation of dictionaries to 3rd grade students in the Madera Unified schools.
- (inaudible), Madera, addressed his concerns on cars racing around La Vina school and the safety of the students and community around La Vina ranch. The citizen informed the Board that the drivers seem to be young adults and the racing goes from Ave 9 to Avenue 7.
- Amanda Vela, Madera, addressed change in funding for Office Assistants.
- David Holder, Madera, addressed the Memorandum of Understanding regarding IEPs and 504 meetings after school. Mr. Holder also addressed concerns on the quantity of nurses and LVNs at the school sites, and information requested on Title IX.

Seeing no others come forward, Acting President Rodriguez closed Public Hearing.

8. Information and Reports

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 26TH DAY OF AUGUST, 2014**

A. Educational Services

- Discipline Report
Superintendent González introduced Dr. Mueller, Director of Student Services. Dr. Mueller gave a presentation titled “Suspensions” and answered questions from the Board. The Board requested a report on percentages on the data presented by staff.
- Safety and Security at our schools
Superintendent González introduced Dr. Mueller, Director of Student Services. Dr. Mueller gave a brief presentation titled “School Safety and Security.” After giving the presentation Dr. Mueller introduced Daniel Longoria, Community Support Specialist who introduced himself and his background experience that lead him to this position at Madera Unified.
The following individuals spoke about their past experience and relationships with Mr. Longoria.
 - Garry Paden, Visalia, former parole agent.
 - Frank Verde, Visalia, educator
 - Tony Caseras, Woodlake, school district educator
 - Ricardo Torres, Visalia, former student of Daniel Longoria
 - Edgar Cejas, a former student at Mt. Whitney H.S, Visalia Daniel helped in 2002
 - John Zapalac, Tulare, retired Chief of police in Woodlake

B. Support Services

- Developer Fees Update
Superintendent González introduced Mr. Schwartz, Assistant Superintendent of Administrative and Support Services who gave a presentation titled “Overview of Developer Fees.” Mr. Schwartz explained to the Board that this presentation is preceding a request for adoption of a couple of Resolutions that will be included in the next Board agenda. Mrs. Rosalind Cox, Director of Facilities, Planning and Construction Management and Mr. Ken Reynolds with Schoolworks, were available to answer questions from the Board.

C. Superintendent’s Time

- Opening of schools
Superintendent González updated the Board on the enrollment data and the increase in enrollment from last school year.

9. **Approval of Consent Agenda – Motion No. 15-2014/15**

Document Numbers 53-2014/15 through 61-2014/15

Staffing Changes, Exhibit B

Field Trips/Conference Requests, Exhibit C

Acting President Rodriguez opened the item for public comment. Seeing no one come forward Acting President Rodriguez closed public comment.

Al Galvez, Madera, addressed Item No. 9A5 on the Consent Agenda and asked whether Madera Unified had applied for a nutrition grant available.

David Holder addressed a question on Common Core.

**MINUTE RECORD of Madera Unified School District Board of Education
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Trustee Arredondo congratulated Al Galvez for his election as a new Board member starting in 2015.

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

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

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

1. Approval of Regular Board Meeting Minutes of August 12, 2014.
2. Approval to sell/dispose of Surplus Property.
DOCUMENT NO. 53-2014/15
3. Approval of Memorandum of Understanding between Educational Testing Service (ETS) and Madera Unified School District (MUSD) to authorize Madera Adult School (MAS) as a HiSET authorized Testing Center effective September 1, 2014 - December 31, 2016.
DOCUMENT NO. 54-2014/15
4. Approval of an Interagency Agreement between Madera Unified School District/Madera Adult School and Community Action Partnership for the purpose of referring mutual students/clients for the 2014-2015 school year.
DOCUMENT NO. 55-2014/15
5. Approval of Memorandum of Understanding between Madera Unified School District and Madera County Health Department for the Supplemental Nutrition Assistance Program Education (SNAP-Ed) for the 2014/15 school year. .
DOCUMENT NO. 56-2014/15
6. 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: 401681, 303636, 502139, 303080, 601064, 401057, 201868, 16113, 301329, 502227, 402492, 304090, 202748, 503111, 2302, 301383, 301793, 19989, 303667, 303995, 401210, 603014, 302738, 501559, 15511, 203027 and 12669..

CONFIDENTIAL DOCUMENT NO. 57-2014/15

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 26TH DAY OF AUGUST, 2014**

9B. Human Resources Items

1. Approval of Staffing List 8-26-14.

Superintendent González announced that Katherine White was the newly appointed Director of Transportation. Ms. White was present at the Board meeting and thanked Superintendent González and the Board for their support. Superintendent González also announced that Madera South High School had chosen a new Head Wrestling Coach and went on to announce that Salvador González was chosen for this position. Sal González was in the audience and thanked the Board and Superintendent González for their support.

DOCUMENT NO. 58-2014/15

2. Approval of Job Description for Family Support Specialist.

DOCUMENT NO. 59-2014/15

9C. Field Trip/Employee Conference Requests

1. Approval of Field Trips 8-26-14.

DOCUMENT NO. 60-2014/15

2. Approval of Employee Conference 8-26-14.

DOCUMENT NO. 61-2014/15

10. Old Business

- A. Approval of Common Core State Standards Spending Plan - Proposal for the 2013-2014 and 2014-2015 Fiscal Years.

Superintendent González recommended approval of this item.

Acting President Rodriguez opened the item for public comment.

David Holder, Madera, MUTA President, addressed his concerns on professional development opportunities for teachers.

Seeing no others come forward, Acting President Rodriguez brought the item back to the Board for questions and comments.

Trustee Seibert suggested adding community partners and Board members to this committee.

Trustee Velarde-Garcia asked about the difference between training and professional development.

Chief Academic Officer Elizabeth Runyon and Superintendent González answered questions from the Board.

It was moved by Trustee Seibert, seconded by Trustee Garibay, and carried by majority to approve the Common Core State Standards Spending Plan - Proposal for the 2013-2014 and 2014-2015 Fiscal Years.

**MINUTE RECORD of Madera Unified School District Board of Education
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Ayes: Trustees Arredondo, Cogdill, Seibert, Velarde-Garcia, Acting Clerk
Garibay, and Acting President Rodriguez

Noes: None

Absent: President Salvador

Abstained: None

**MOTION NO. 16-2014/15
DOCUMENT NO. 62-2014/15**

- B. Approval of Revised Board Policies, Administrative Regulations, and Exhibits for Educational Services.

Superintendent González recommended approval of this item.

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

It was moved by Trustee Arredondo, seconded by Trustee Seibert, and carried by majority to approve the Revised Board Policies, Administrative Regulations, and Exhibits for Educational Services.

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

Noes: None

Absent: President Salvador

Abstained: None

**MOTION NO. 17-2014/15
DOCUMENT NO. 63-2014/15**

11. New Business

- A. First Reading of Revised Board Bylaw 9324 - Minutes and Recordings.

Superintendent González announced this item will be placed at a future Board agenda for a second reading and approval.

- B. First Reading of Board Bylaw 9270 - Conflict of Interest.

Superintendent González announced this item will be placed at a future Board agenda for a second reading and approval.

- C. First Reading of Program Adoption Recommendation for Integrated Math I for grades 9-12.

Superintendent González announced this item would be placed at a future Board agenda for a second reading and request approval. Janet Grossnicklaus, Director of Curriculum, Instruction and Assessment answered questions from the Board.

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

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Superintendent González announced that policies, regulations and exhibits included in items No. 11D, 11E, 11F, and 11G will be placed at a future Board agenda for a second reading and request approval.

- E. First Reading of revised Board Policies, Administrative Regulations - Fiscal Services.
- F. First Reading of revised Board Policies, Administrative Regulations, and Exhibits – Human Resources.
- G. First Reading of Revised Board Policy for Administrative & Support Services.

Agenda Item No. 11I was discussed at this time.

- H. Approval of School Bus Sale Agreement between Madera Unified School District and Chowchilla Elementary School District.

Superintendent González requested approval of this item.

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

Assistant Superintendent of Administrative and Support Services, Sandon Schwartz, answered questions from the Board.

It was moved by Trustee Velarde-Garcia, seconded by Trustee Arredondo, and carried by majority to approve the School Bus Sale Agreement between Madera Unified School District and Chowchilla Elementary School District.

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

**MOTION NO. 19-2014/15
DOCUMENT NO. 65-2014/15**

- I. Approval to enter into an agreement between Madera Unified School District and Creative Bus Sales to purchase passenger buses.

Superintendent González requested approval of this item. Assistant Superintendent of Administrative and Support Services, Sandon Schwartz, presented a chart with data that showed the current MUSD bus fleet.

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

Mr. Schwartz answered questions from the Board.

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It was moved by Trustee Velarde-Garcia, seconded by Trustee Seibert, and carried by majority to enter into an agreement between Madera Unified School District and Creative Bus Sales to purchase passenger buses.

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

**MOTION NO. 18-2014/15
DOCUMENT NO. 64-2014/15**

- J. Approval of Agreement between ATKINSON, ANDELSON, LOYA, RUUD & ROMO Law Firm and Madera Unified School District.

Superintendent González requested approval of this item.

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

It was moved by Trustee Garibay, seconded by Trustee Velarde-Garcia, and carried by majority to approve the Agreement between ATKINSON, ANDELSON, LOYA, RUUD & ROMO Law Firm and Madera Unified School District.

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

**MOTION NO. 20-2014/15
DOCUMENT NO. 66-2014/15**

- K. Approval of Commercial Warrant Listing.

Superintendent González requested approval of the Commercial Warrant list.

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

It was moved by Trustee Garibay, seconded by Trustee Velarde-Garcia, and carried by majority to approve the Commercial Warrant Listing.

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

**MOTION NO. 21-2014/15
DOCUMENT NO. 67-2014/15**

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 26TH DAY OF AUGUST, 2014**

10. Announcements

Acting President Rodriguez made the following announcements:

A Board Workshop has been set for Tuesday, September 16 at 5:30 p.m. Staff will give a comprehensive presentation on Common Core. The Workshop will be held in the MUSD Boardroom. The workshop will be an interactive workshop in which the Board and community will be able to give input.

The MCSBA will hold its meeting tomorrow, August 27 at Minarets High School. The executive meeting will start at 6:00 p.m. and the general meeting will start at 7:00 p.m.

11. Miscellaneous

A. Board Member Committee and Information Reports

Superintendent González announced that the Citizens Board Committee will meet next Tuesday, September 2 at 5:30 p.m. at Harvest Community Church. Superintendent González invited the audience to the meeting.

12. Advanced Planning

Acting President Rodriguez made the following announcement:

Next Regular Board Meeting

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

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

13. Suggested Future Agenda Items

Trustee Velarde-Garcia requested a report on budget comparisons when transferring Categorical funds to general funds and how this affected staffing.

Trustee Seibert would like staff to address the curriculum for the new high school.

Trustee Arredondo requested staff bring the School Resource Officer item back to the Board for discussion.

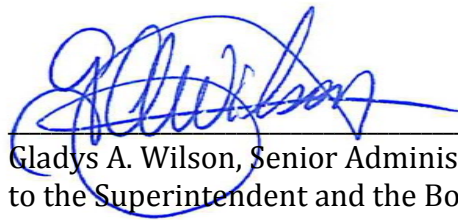
Trustee Cogdill requested information on the garbage collection contract since the current contract will expire in November. Update was given by Director of Purchasing, Susan Harautuneian.

Trustee Garibay requested a report on Title III monies for professional development for teachers without a full credential.

Trustee Cogdill requested a report on the ROTC program.

14. Adjournment – Motion No. 22-2014/15

Acting President Rodriguez adjourned the Public Session at 11:35 p.m.



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

Dated: August 26, 2014

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 26TH DAY OF AUGUST, 2014**

**MINUTES OF AUGUST 26, 2014
MOTION NO. 15-2014/15 and MOTION NO. 21-2014/15
DOCUMENTS NO. 53-2014/15 through NO. 61-2014/15 and DOCUMENT NO. 67-2014/15**

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

BUSINESS TRANSACTIONS	
APPROVAL OF COMMERCIAL WARRANTS	
BOARD DATE: August 26, 2014	
Warrants 07/30/14 thru 08/06/14	
FUND	AMOUNT
01 GENERAL FUND	\$355,239.75
11 ADULT EDUCATION	\$0.00
12 CHILD DEVELOPMENT	\$1,693.98
13 CAFETERIA	\$94.29
14 DEFERRED MAINTENANCE	\$110,240.00
15 PUPIL TRANS EQUIP	\$0.00
17 STONE SCHLRSHP TRUST	\$0.00
21 BUILDING FUND-BOND PROCEEDS 2003	\$0.00
25 DEVELOPERS' FEES	\$7,375.88
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	\$5,040.00
40 SPECIAL RESERVE	\$9,236.10
41 BUILDING FUND	\$0.00
42 AG FARM BUILDING FUND	\$0.00
43 C.O.P. SPEC. RESERVE	\$0.00
49 SPEC RESERVE/REDEV AGENCY	\$0.00
53 STATE SCH LOAN REPAY	\$0.00
54 LEASE/PUR OVERRIDE	\$0.00
56 C.O.P. DEBT SERVICE	\$0.00
67 INSURANCE RESERVE	\$0.00
73 MUSD TRUST FUND	\$0.00
74 ATHLETIC FUND	\$0.00
TOTAL ALL FUNDS	\$488,920.00
NO PAYROLL	
PAYROLL (INCL'S PD BENEFITS)	
01 GENERAL	\$0.00
11 ADULT EDUCATION	\$0.00
12 CHILD DEVELOPMENT	\$0.00
13 CAFETERIA	\$0.00
25 DEVELOPER FEES	\$0.00
35 SCHOOL FACILITIES FUND	\$0.00
74 ATHLETIC FUND	\$0.00
PAYROLL TOTAL ALL FUNDS	\$0.00
BY: MELANIE SERROS, ACCOUNTS PAYABLE	
8/7/2014	
BY: JANET PAVLOVICH, POSITION CONTROL	
8/11/2014	

<p align="center">MINUTE RECORD of Madera Unified School District Board of Education REGULAR BOARD MEETING HELD ON THE 26TH DAY OF AUGUST, 2014</p>

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. 15-2014/15
DOCUMENT NO. 58-2014/15

CERTIFICATED LEAVES OF ABSENCE

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

CERTIFICATED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Jessica Lile	Teacher	Parkwood	08/01/2014	Resignation
2. Michelle Mees	Teacher	Pershing	07/04/2014	Resignation

CERTIFICATED NEW POSITION

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. .46 PE Specialist		District	2014/2015	New Position

CERTIFICATED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Christina Chavira	Teacher	MLK	2014/2015	Replacement

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 26TH DAY OF AUGUST, 2014**

EXHIBIT B – CLASSIFIED HUMAN RESOURCES ITEMS

MOTION NO. 15-2014/15

DOCUMENT NO. 58-2014/15

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. Dennis Sharp	Mechanic-Lead	Transportation	08/16/2014	Resignation
2. Anne Cruz	Office Assistant	Adult Ed	07/27/2014	Resignation
3. Ralph Rodriguez	School Safety Officer	MHS	08/08/2014	Resignation
4. Christina Richardson	Para – Special Needs	Berenda	06/07/2014	Resignation
5. Jessica Coronado	Para – Special Needs	Pershing	08/16/2014	Resignation
6. Employee #8278	Para – Special Needs	Special Services	08/11/2014	Abandonment of Position

CLASSIFIED NEW POSITION

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

CLASSIFIED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. Rosa Moreno	CN Assistant I	Child Nutrition	2014/2015	3.5	Replacement
2. TBA	Director of Transportation	Transportation	2014/2015	8.0	Replacement
3. Mary Jane Falcon	Admin Asst – Dept/Program	Special Services	2014/2015	8.0	Replacement
4. Carmen Hernandez	Family Liaison	Thomas Jefferson	2014/2015	8.0	New Position
5. Tawney Higgins	Para – Special Needs	Special Services	2014/2015	6.0	New Position
6. Ramona Aviles-Winn	Para - Special Needs	Special Services	2014/2015	6.0	New Position
7. Danae Boria-Fernandes	Office Assistant	Adult Ed	2014/2015	3.5	Replacement
8. Elizabeth Crosson	CN Assistant I	Child Nutrition	2014/2015	3.0	New Position
9. Alisia Diaz	CN Assistant I	Child Nutrition	2014/2015	3.0	New Position
10. Cecilia Amezola	CN Assistant I	Child Nutrition	2014/2015	3.5	Replacement
11. Maria Uribe	Admin. Asst. – School Site	MHS	2014/2015	8.0	Replacement
12. Millie Leal	Admin. Asst. – School Site	Lincoln	2014/2015	8.0	Replacement
13. Kennetra Gowdy	Para – Physically Impaired	Special Services	2014/2015	6.0	New Position
14. Adrienne Burnett	Para – Physically Impaired	Special Services	2014/2015	6.0	New Position
15. Maria Median	CN Assistant II	Child Nutrition	2014/2015	7.0	Replacement

COACHES

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>
1. Jarrod Gutierrez	Head Boys Water Polo Coach	Middle Schools	2014/2015
2. Wesley Collins	Asst. Boys Water Polo Coach	Middle Schools	2014/2015
3. Chloe Long	Head Girls Water Polo Coach	Middle Schools	2014/2015
4. Chay Coffman	Asst. Girls Water Polo Coach	Middle Schools	2014/2015
5. Sal Gonzalez	Head Wrestling Coach	MSHS	2014/2015
6. Danny Vulich	Cross Country Coach	Desmond	2014/2015

**MINUTE RECORD of Madera Unified School District Board of Education
REGULAR BOARD MEETING HELD ON THE 26TH DAY OF AUGUST, 2014**

**EXHIBIT C - FIELD TRIPS
MOTION NO. 15-2014/15
DOCUMENT NO. 60-2014/15**

Date	School	Name	Field Trip - # of Students	Location	Cost	Funding	Vehicle Type
8/29/14 to 8/31/14	MHS	Hollman	Robotics to Off Season Robotics Competition 8 students - 2 adults	San Jose, CA	\$150 Transportation \$900 Lodging	MHS Robotics MHS Robotics	Van

**EXHIBIT C - EMPLOYEE CONFERENCE
MOTION NO. 15-2014/15
DOCUMENT NO. 61-2014/15**

09/21/14 to 09/27/14	District	Ed Gonzalez	Study Tour 1 –Employee	Berlin, Germany	\$0	Airplane/Rental
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AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Adoption of Resolution No.9-2014/2015: GANN Limit Calculations for 2014-15 Actuals and 2014-15 Estimated Actuals.

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: Consent

Background/ rationale:

Staff is requesting approval of Resolution No.9-2014/15 for the Gann Limit Calculation of the 2014-15 actual and the 2014-15 estimated. The "Gann Limit" established the maximum appropriation limitations for public agencies as imposed by Proposition 4. The District is required by the State Constitution to perform Gann Limit Calculations annually. The base year for Gann limit calculations was 1978-79, the fiscal year before Proposition 4 was enacted. In each year since then, a school agency's Gann Limit is increased for both inflation and population. This initiative was designed to limit growth in government spending to be no faster than the growth in population and inflation.

Financial impact:

None

Superintendent's recommendation:

Superintendent recommends adoption of this resolution.

Supporting documents attached:

- Resolution for Adopting the "GANN LIMIT"

RESOLUTION FOR ADOPTING THE "GANN LIMIT"
RESOLUTION NO.9 -2014/15

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

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

WHEREAS, the District must establish a revised Gann Limit for the 2013-14 fiscal year and a projected Gann Limit for the 2014-15 fiscal year.

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2013-14 and 2014-15 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2013-14 and 2014-15 years do not exceed the limitations imposed by Proposition 4;

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

AYES:

NOES:

ABSENT:

ABSTAIN:

PRESIDENT, Board of Education
Madera Unified School District

State of California)
) ss.
County of Madera)

I, Jose Rodriguez, Clerk of the Governing Board of Madera Unified School District of Madera County, California, do hereby certify that the forgoing is a true and correct statement of action taken by the Board on September 9, 2014.

CLERK, Board of Education
Madera Unified School District

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	109,432,754.98		109,432,754.98			112,723,494.22
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,285.24		19,285.24			18,897.82
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	18,897.82		18,897.82	18,897.82		18,897.82
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			18,897.82			18,897.82
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	287,226.74		287,226.74	280,216.00		280,216.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	17,106,888.93		17,106,888.93	20,801,043.00		20,801,043.00
5. Unsecured Roll Taxes (Object 8042)	834,213.72		834,213.72	742,778.00		742,778.00
6. Prior Years' Taxes (Object 8043)	167,202.33		167,202.33	0.00		0.00
7. Supplemental Taxes (Object 8044)	242,245.05		242,245.05	36,696.00		36,696.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,570,443.00)		(3,570,443.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	1,236,511.82		1,236,511.82	59,471.00		59,471.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(968,562.11)		(968,562.11)	(968,561.00)		(968,561.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	18,905,726.48	0.00	18,905,726.48	17,381,200.00	0.00	17,381,200.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	18,905,726.48	0.00	18,905,726.48	17,381,200.00	0.00	17,381,200.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	111,125,058.52		111,125,058.52	133,522,723.00		133,522,723.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(50,124.91)		(50,124.91)	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	111,074,933.61	0.00	111,074,933.61	133,522,723.00	0.00	133,522,723.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	159,109,872.50		159,109,872.50	177,575,208.00		177,575,208.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	170,392.22		170,392.22	140,000.00		140,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2013-14 Actual			2014-15 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			109,432,754.98			112,723,494.22
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9799			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			112,723,494.22			112,464,230.18
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			18,905,726.48			17,381,200.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			2,267,738.40			2,267,738.40
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			93,817,767.74			95,083,030.18
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			93,817,767.74			95,083,030.18
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			120,846.04			88,736.57
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			19,026,572.52			17,469,936.57
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			93,696,921.70			94,994,293.61
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			19,026,572.52			
b. State Subventions (Line D8)			93,696,921.70			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			112,723,494.22			



AGENDA ITEM
MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Adoption of Resolution No. 10-2014/15 Regarding Authorized Signatures on Designated Madera Unified School District Accounts/Documents.

Responsible Staff: Edward C. González, Superintendent
Teri Bradshaw, Director of Fiscal Services

Agenda Placement: Consent

Background/ rationale:

The Madera Unified School District Board of Trustees is requested to adopt Resolution No. 10-2014/15 to authorize signatures on designated Madera Unified School District Accounts/Documents.

Financial impact:

None

Superintendent's recommendation:

Superintendent recommends adoption of the Resolution No. 10-2014/15

Supporting documents attached:

Resolution No. 10-2014/15

RESOLUTION NO. 10-2014/15

**AUTHORIZED SIGNATURES ON DESIGNATED
MADERA UNIFIED SCHOOL DISTRICT ACCOUNTS/DOCUMENTS**

BE IT RESOLVED that the Board of Trustees of the Madera Unified School District does hereby authorize the employees and / or officials listed below to sign for the following designated accounts/documents.

GENERAL FUND ACCOUNTS

WEST AMERICA BANK

M.U.S.D. Petty Cash Account #257-30110-1
(Two Signatures Required)

Edward C. Gonzalez, Superintendent
Teri Bradshaw, Director of Fiscal Services
Rosalind Cox, Director of Facilities Planning, Construction Management, & Purchasing
Arelis Garcia, Lead Budget and Accounting Analyst
Elena Castillo, Budget and Accounting Analyst

CAFETERIA FUND ACCOUNTS

WEST AMERICA BANK

Madera Unified Child Nutrition Checking Account #257-30112-7
(Two Signatures Required)

Edward C. Gonzalez, Superintendent
Teri Bradshaw, Director of Fiscal Services
Sharon Kimura, Child Nutrition Specialist
Sandra Perez, Director of Child Nutrition
Bianca Ramirez, Administrative Assistant

MADERA HIGH SCHOOL ACCOUNTS

WEST AMERICA BANK

Student Body Checking Account #167-01675-7
(Two Signatures Required)

Alan Hollman, Principal Madera High
Edward C. Gonzalez, Superintendent
Teri Bradshaw, Director of Fiscal Services
Kristi Castillo, Vice Principal Madera High

MHS Student Body Savings Account #1167-11117-6
(Two Signatures Required)

Alan Hollman, Principal Madera High
Edward C. Gonzalez, Superintendent
Teri Bradshaw, Director of Fiscal Services
Kristi Castillo, Vice Principal Madera High

WEST AMERICA BANK

MHS CD Savings Account #1257-95649-8 - Account moved from Wells Fargo to West America
(Two Signatures Required) July 2014

Alan Hollman, Principal Madera High
Edward C. Gonzalez, Superintendent
Teri Bradshaw, Director of Fiscal Services
Kristi Castillo, Vice Principal Madera High

MSHS Student Body Checking Account #167-07037-4
(Two Signatures Required)

Edward C. Gonzalez, Superintendent
Teri Bradshaw, Director of Fiscal Services
Todd Lile, Principal Madera South High
Sandon Schwartz, Assistant Superintendent Administrative and Support Services
Prince Marshall, Vice Principal Madera South High

WELLS FARGO

Time Certificate of Deposit Account #201-0058400 - Close September 2014 and move to
(Two Signatures Required) West America Bank

Kent Albertson, Principal Madera High
Edward C. Gonzalez, Superintendent
Teri Bradshaw, Director of Fiscal Services
Kristi Castillo, Vice Principal Madera High

OTHER STUDENT BODY ACCOUNTS

WEST AMERICA BANK

Desmond Middle School Account #257-98130-8
(Two Signatures Required)

Marvin Baker, Principal Desmond Middle School
Noel Jimenez, Vice Principal Desmond Middle School
Terri Dompeling, Vice Principal Desmond Middle School

UNION BANK OF CALIFORNIA

Dixieland School Associated Student Body Checking Account #8020218720
(Two Signatures Required)

Kliff Justesen, Principal Dixieland
Diane Chavira-Pocius, Teacher Dixieland School
Dave Stevens, ASB Advisor Dixieland School
Teri Bradshaw, Director of Fiscal Services

BANK OF AMERICA

La Vina Elementary Checking Account #00235-02710
(Two Signatures Required)

Jesus Navarro, Principal LaVina Elementary
Anna Perez, Administrative Assistant La Vina Elementary
Samuel Colunga, Teacher
Juan Valdivia, Teacher

UNION BANK OF CALIFORNIA

Martin Luther King Associated Student Body Checking Account #8020214245
(Two Signatures Required)

Sabrina Rodriguez, Principal Martin Luther King Middle School
Hilda Castrellon, Vice Principal Martin Luther King Middle School
Manuel Aquino, Vice Principal Martin Luther King Middle School

WEST AMERICA BANK

Mountain Vista High School Student Body Account Checking Account #257-98376-7
(Two Signatures Required)

Aimee Schramm-Anderson, Principal Eastin Arcola High School
Juan Avitia – Teacher Eastin Arcola High School
Teri Bradshaw, Director of Fiscal Services
Arelis Garcia, Lead Budget and Accounting Analyst

WEST AMERICA BANK

Thomas Jefferson Student Council Account #257-98117-5
(Two Signatures Required)

Jesse Carrasco, Principal Thomas Jefferson Middle School
Darlene Stiers, Vice Principal Thomas Jefferson Middle School
Justin Lingar, Vice Principal Thomas Jefferson Middle School

BANK OF AMERICA

Washington Associated Student Body Checking Account #0023-01225
(Two Signatures Required)

Adalberto Hernandez, Principal Washington Elementary
Mercedes Ochoa, Vice Principal Washington Elementary
Kelli Spence, 5th Grade Teacher Washington Elementary
Teri Bradshaw, Director of Fiscal Services

WEST AMERICA BANK

Adult Education Revolving Account #257-97990-6
(Two Signatures Required)

Shirley Woods, Vice Principal Adult Ed
David Hernandez, Director of Community Education
Elena Castillo, Budget and Accounting Analyst
Teri Bradshaw, Director of Fiscal Services

OTHER ACCOUNTS/DOCUMENTS

BANK OF NEW YORK MELLON TRUST COMPANY, N.A
2004 Certificate of Participation – Fund 222900, 222903, 222904
2011 Energy Project - Fund 883100
Edward C. Gonzalez, Superintendent
Teri Bradshaw, Director of Fiscal Services

DOCUMENTS

Environmental Agency
Edward C. Gonzalez
Sandon Schwartz
Rosalind Cox

Final Claim Applications
Edward C. Gonzalez
Victor Villar
Sandon Schwartz
Teri Bradshaw
Alma DeLuna

Grant Applications
Edward C. Gonzalez
Victor Villar
Sandon Schwartz
Elizabeth Runyon
Alma DeLuna

Power of Attorney
Edward C. Gonzalez

Purchase Orders
Edward C. Gonzalez
Sandon Schwartz
Teri Bradshaw
Rosalind Cox
Sandra Perez

School Applications
Edward C. Gonzalez
Victor Villar
Teri Bradshaw
Alma DeLuna
Sandon Schwartz

State Allocations
Edward C. Gonzalez
Victor Villar
Sandon Schwartz
Teri Bradshaw
Rosalind Cox

Financial Documents submitted to
Madera County Office of Education
and the State of California
Edward C. Gonzalez
Teri Bradshaw
Victor Villar
Sandon Schwartz

The foregoing Resolution No. 10-2014/15 was adopted this 9th day of September, 2014 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Michael Salvador
PRESIDENT, Board of Trustees
Madera Unified School District

ATTEST:

Jose Rodriguez
CLERK, Board of Trustees
Madera Unified School District



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Ratification of Miscellaneous Donations

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

Agenda Placement: Consent

Background/ rationale:

Request approval to accept the following donations:

- \$1000.00 donation to Millview Elementary School from Pelco
- Dictionaries for 3rd Grade Students (\$2100.00 value) from B.P.O. Elks Madera Lodge No. 1918

Financial impact: None

Superintendent's recommendation:

The Superintendent recommends the Board accept the above donations.



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Approval of Career Technical Education (CTE) Advisory Committee members for the 2014-2015 school year.

Responsible Staff: **Victor Villar, Associate Superintendent of Educational Services**
Sheryl Sisil, Director of College and Career Readiness

Agenda Placement: Consent

Background/ rationale:

- The Carl Perkins Grant requires each LEA to involve parents, students, teachers, administrators, counselors, business and industry representatives, labor organizations, representatives of special populations, and other interested individuals in the development, implementation, and evaluation of CTE programs.
- The governing board of each school district participating in a career technical education program shall appoint a career technical education advisory committee to develop recommendations on the program and to provide liaison between district and potential employers. The committee shall consist of one or more representatives of the general public with knowledge about local business and industry needs as well as a representative from the office of the Employment Development Department (EDD).

Financial impact:

- None

Superintendent's recommendation:

- The Superintendent recommends the Board approve the submitted names as the Madera Unified School District CTE Advisory Committee in compliance with the Carl D. Perkins Career and Technical Education Improvement Act of 2006 for the 2014-2015 school year.

Supporting documents attached:

- Proposed CTE Advisory Committee Membership List

Madera Unified School District
Career Technical Education Advisory Committee
2014-2015

Committee Chairperson	Mike Westley , Production Manager, JBT Foodtech
MUSD Board of Trustees	Ricardo Arredondo , Trustee Ray Siebert , Trustee Maria Velarde-Garcia , Trustee Jose Rodriguez , Clerk (Alternate)
Director of College and Career Readiness	Sheryl Sisil , Madera Unified School Disitric
Industry Sector Advisors	
Agriculture and Natural Resources	Gary Geist , Project Manager and Consultant Excelsior Inc. David Loquaci , President, Madera Agriculture Services
Arts, Media, and Entertainment	Brett Frazier , Owner Papa Murphy's Pizza and Madera City Councilman Sarah Soghomonian , Project Coordinator, Valley PBS Channel 18
Building and Construction Trades	Rick Farinelli , Small Business Owner Madera County District #3 Supervisor John Basila , Owner Basila Construction Ramyar Moghaddam , Business Professor DeVry University
Business and Finance	Robert L. Poythress , Vice President, Citizens Business Bank
Education, Child Development, and Family Services	Vicky Bandy , Retired MUSD teacher
Engineering and Architecture	Mark Jackson , Owner, Blue Dolphin Engineering Mark McCollough , Fresno City Instructor
Health Science and Medical Technology	Sharon Weber , Clinical Laboratory Scientist, Childrens Hospital Central California Valerie Fisher , Deputy Sector Navigator Health Careers
Hospitality, Tourism, and Recreation	Dan Barrows , Owner Barrows Physical Therapy *new pathway in process of securing advisory members

Information and Communication Technologies	Sarah Soghomonian , Project Coordinator, Valley PBS Channel 18 Timothy Kingsley , Director of Technology, JBT FoodTech Mike Westley , Production Manager, JBT Foodtech Rick Farinelli , Small Business Owner Madera County District #3 Supervisor Todd Houlding , Owner, Houlding Precision Firearms Romero Aguilera , Madera Probation Dept. Frank Rojas , Madera Probation Dept. Louis Reyes , Madera Police Dept. *no current pathway
Manufacturing and Product Development	
Marketing, Sales, and Service	
Public Services	
Transportation	
Administrator(s)	
Madera High School	Alan Hollman , Principal Kristi Castillo , Vice-Principal Johnny Gonzalez , Vice-Principal TBD TBD
Madera South High School	Todd Lile , Principal Oracio Rodriguez , Vice-Principal Prince Marshall , Vice-Principal Scott Ferguson , Vice-Principal Matthew Toews , Vice-Principal
Career Technical Education Teachers	
Madera High School	Melissa Armiento Robert Booth Lawrence Fernandez Joanne Glantz Lino Gonzalez James Gunn Alan Revilla Rod Roseling Michelle Stetsko Richard Stockton Leticia Torres
Madera South High School	Janine Bergdahl

Daniel Brown
Tim Deniz
Brent George
Darlene Gilles
Patricia Hansen
Ginger Latimer
Crystal Luera
Julie Luxon
Brett Mattos
Todd McElrath
Kristin McKenna
Davene Munoz-Raviscioni
Marianne Rock
Kristin Sheehan
John Williams

Guidance Counselors

Sarah White, MSHS

Parents and Students

Assigned by Career Pathway

Employment Development Department

TBD

Madera County Workforce Investment Corp.

Tracie Scott-Contreras
Elaine Craig

**Central Region Deputy Sector Navigator
Health Workforce Initiative**

Valerie Fisher



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 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: 302532, 301315, 303085, 203163, 402371, 203148, 11849, 501085, 503004, 303196, 401538, 202897, 8057, 14760, 1004857, 403917 and 202458.

Financial impact: None.

Superintendent's recommendation:

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

Supporting documents attached:

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



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Approval of Consultant Services Agreement between Madera Unified School District and High School Nation for Music and Arts Assembly on September 18, 2014.

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

Agenda Placement: Consent

Background/ rationale:

- High School Nation will bring The High School Tour to Madera High School. The High School tour is a traveling, interactive music and arts experience that visits public schools across the country.
- The High School Nation Tour gives teen a chance to immerse themselves in the arts and explore many potential careers in a real world setting. Not matter where a student's interest lies, High School Nation gives them an opportunity unlike any other where they can be hands-on and engage with their fellow students in a fun learning environment.
- The purpose of The High School Nation Tour is to raise awareness and support for music and arts education in public schools. With school funding being cut every year, High School Network contributes by providing a donation package to support each campus it visits.

Financial impact:

- None

Superintendent's recommendation:

- The Superintendent recommends the Board approve the Consultant Services Agreement between Madera Unified School District and High School Nation for Music and Arts Assembly on September 18, 2014.

Supporting documents attached:

- Consultant Services Agreement
- High School Music & Arts Assembly Agreement
- High School Nation Information



MADERA UNIFIED SCHOOL DISTRICT

CONSULTANT SERVICES AGREEMENT

This agreement is made and entered into this 10th day of September 2014, by and between Madera Unified School District ("District") and High School Nation ("Consultant").

1. Consultant agrees to provide the following specified services:
High School Nation will bring The High School Tour to Madera High School. The High School tour is a traveling, interactive music and arts experience that visits public schools across the country. The High School Nation Tour gives teen a chance to immerse themselves in the arts and explore many potential careers in a real world setting. Not matter where a student's interest lies, HSN gives them an opportunity unlike any other where they can be hands-on and engage with their fellow students in a fun learning environment. The purpose of The High School Nation Tour is to raise awareness and support for music and arts education in public schools. With school funding being cut every year, High School Network contributes by providing a donation package to support each campus it visits.
2. Term. The Consultant's services described in Paragraph 1 shall commence on **September 18, 2014** and shall end on **September 18, 2014** unless earlier terminated pursuant to Paragraph 8.
3. Payment. District agrees to pay Consultant as follows: **NO PAYMENT REQUIRED FOR THIS PROGRAM.**
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

High School Nation

(Signature)

(Signature)

Date: _____

Date: _____

Federal ID # _____
or

SSN _____

HIGH SCHOOL NATION MUSIC & ARTS ASSEMBLY AGREEMENT

This High School Nation Music & Arts Assembly Agreement (the "Agreement") is made and entered into this ____ day of September, 2014 ("Effective Date") by and between HIGH SCHOOL NATION ("HSN"), and MADERA HIGH SCHOOL ("MHS").

AGREEMENT

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto, intending to be legally bound hereby, agree as follows:

1. Grant of Rights. PHS hereby agrees to permit HSN to use the property located at 200 S. L St, Madera, CA 93637 (the "Property") in connection with the music and arts assembly entitled "The High School Nation Tour" (the "Event") for the purpose of a music and arts assembly featuring: live music, interactive arts booths, educational booths, contests and giveaways. HSN and its licensees, sponsors, successors and assigns may exhibit, advertise and promote the Event or any portion thereof, whether or not such uses contain audio and/or visual reproductions of the Property and whether or not the Property is identified, in any and all media which currently exist or which may exist in the future in the universe and in perpetuity.
2. Right of Access. HSN shall have the right to bring personnel, materials, vehicles and equipment (including staging and an educational tour bus) onto the Property and to remove same after completion of its use of the Property hereunder.
3. Copyrights. All copyrights in any images or sounds recorded or made at or on the Property vests with HSN who may use or may not use the same on, in relation to or in connection with the Event in any way HSN deems fit.
4. Time of Access. The permission granted hereunder shall be for the period commencing on Thursday, September 18th, 2014 at 6:00AM, and continuing until 6:00PM of same day. The period may be extended by HSN, subject to MHS's approval which shall not be unreasonably withheld, if there are changes in the production schedule or delays due to weather conditions.
5. Student Attendance. MHS will endeavor to assure that all students present at school the day of the Event will be in attendance for the entirety of Event.
6. PHS Warranty. MHS hereby warrants that it has the right and authority to enter into this Agreement and to grant the rights granted by it herein.
7. Indemnification.
 - A. HSN Indemnification. HSN agrees to protect, indemnify, and hold harmless MHS from and against any and all claims, expenses, damages, liabilities, suits, actions, judgments, and costs, including reasonable attorneys' fees, arising out of, or in any way connected with, any claim or action resulting from: (i) HSN's use hereunder of the Property (unless such liabilities, damages or claims arise from a breach of PHS's warranty set forth above); (ii) any physical damage to the Property proximately caused by HSN, or any of its representatives, employees or agents; or (iii) any failure by HSN to fulfill any of its obligations under this Agreement or to comply with the terms hereof.

8. Insurance. HSN shall, at its sole cost and expense, procure and maintain in full force and effect comprehensive general liability insurance insuring against loss, damage, and liability for injury to person, and loss of or damage to property, occurring in connection with HSN's use of the Property in amounts it deems sufficient. Madera Unified School District will be named as additional insured.

9. Covenant. Madera High School is an educational facility for the Madera High School District students. As such, mission essential programs or needs shall take precedence over any other activities on school facility grounds. Although it is the District's intention to allow High School Nation the opportunity to use the designated property in fulfilling their contract, the District cannot *guarantee* that there will not be any other person or entity which might conflict or interfere with the rights granted to HSN under this agreement. If there is any conflict, the District will use its best efforts to locate another site for "The High School Nation Tour" to be assembled.

10. Miscellaneous.

A. Choice of Law. This agreement has been entered into in the State of California and will be governed by those laws of the State of California which are applicable to contracts entered into and performed entirely within the State of California without regard to conflict of laws principles.

B. Waiver. No waiver or failure to act with respect to any breach of this Agreement shall be deemed a waiver with respect to any prior or subsequent breach, regardless of its similarity to a previous breach.

C. Severability. If any provision hereof is held invalid or unenforceable by a court of competent jurisdiction, such invalidity shall not affect the validity or operation of any other provision and such invalid provision shall be deemed to be severed from the Agreement.

D. Entire Agreement. This Agreement constitutes the entire understanding of the parties, and revokes and supersedes all prior agreements between the parties, and is intended as a final expression of their Agreement. It shall not be modified or amended except in writing signed by the parties hereto. This Agreement shall take precedence over any other documents that may be in conflict therewith.

E. Representation by Counsel; Mutual Negotiation. HSN and MHS acknowledge and agree that each party has had the opportunity to be represented by counsel of its choice in negotiating this Agreement. HSN and MHS acknowledge and agree that this Agreement shall therefore be deemed to have been negotiated and prepared at the joint request, direction, and construction of the parties, at arm's length, with the advice of counsel, and will be interpreted in accordance with its terms without favor to any party. HSN and MHS acknowledge and agree that the parties hereto and, at their option, their respective counsel have reviewed this Agreement, and the normal rule of construction to the effect that any ambiguities in this Agreement are to be resolved against the drafting party are not to be employed in the interpretation of this Agreement.

IN WITNESS HEREOF, the parties hereto, intending to be legally bound hereby, have executed this Agreement as of the date first written.

HIGH SCHOOL NATION

By: _____

James Cantillon
PO Box 7826, Westlake Village, CA, 91359
Authorized Signatory

MADERA HIGH SCHOOL

By: _____

Sarah Murrietta, Student Activities
200 S L St. Madera, CA 93637
Authorized Signatory

MADERA HIGH SCHOOL

By: _____

Alan Hollman, Principal
200 S L St. Madera, CA 93637
Authorized Signatory

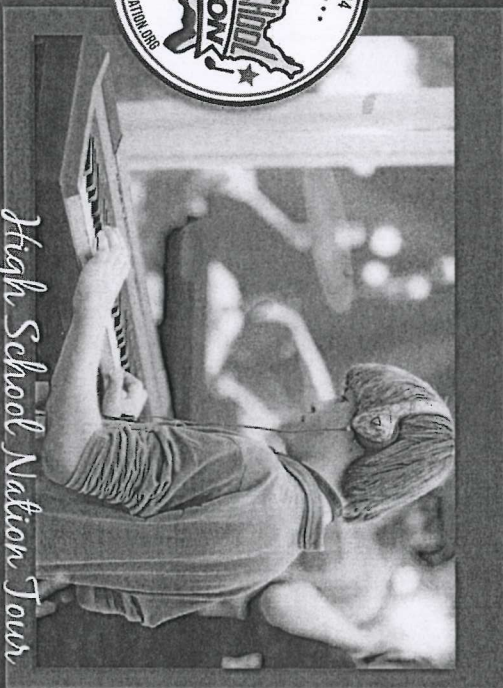
A FREE MUSIC & ARTS ASSEMBLY



About Us

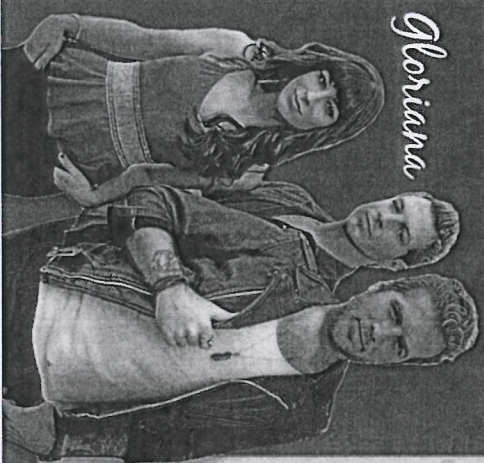
HIGH SCHOOL NATION

For the past 10 years, High School Nation has provided public high schools and middle schools with fun, free activities. Through lunchtime events, campus visits, and contests, HSN has connected students with industry professionals in the music & arts world with hands-on experiences. In 2012, HSN launched *The High School Nation Tour*, a free two-hour music & arts assembly where students and staff come together to celebrate the arts. The event features educational activities, interactive booths, live music, and fun attractions.

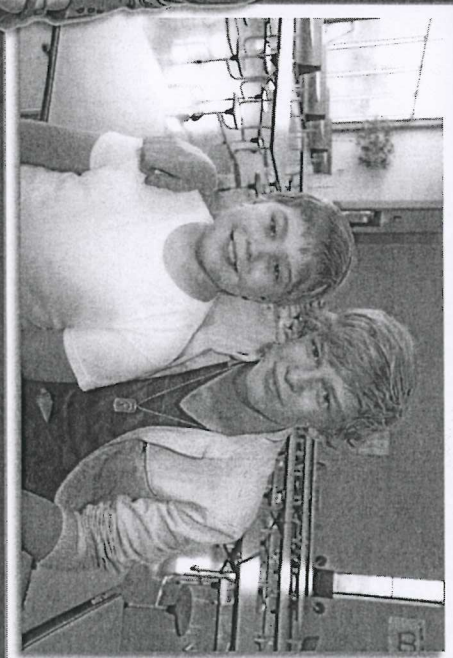


High School Nation Tour

Gloriana



Cody Simpson



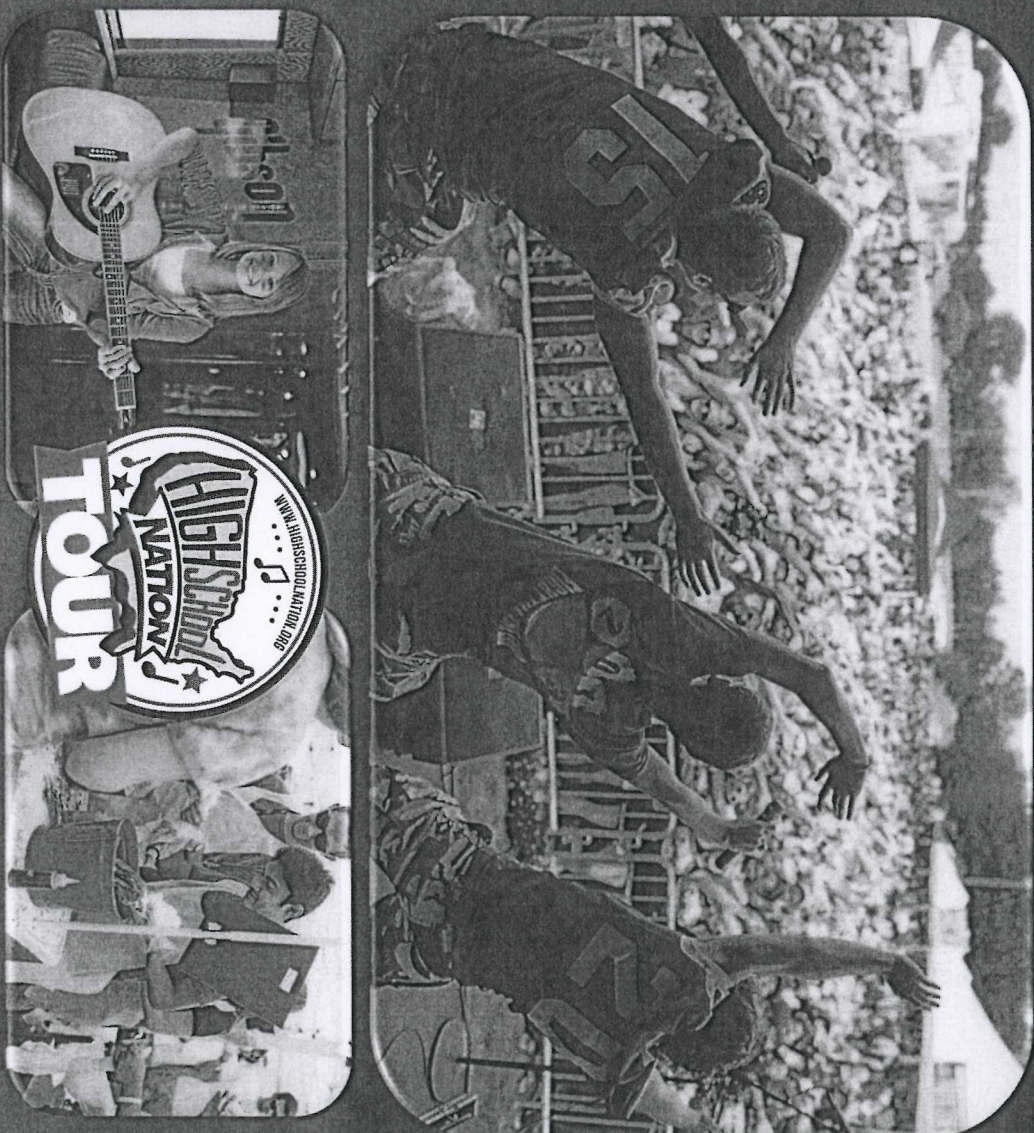
About the Tour

THE HSN TOUR

The High School Nation Tour is a traveling, interactive music & arts experience that visits public high schools across the country!

The High School Nation Tour gives teens a chance to immerse themselves in the arts and explore many potential careers in a real world setting. No matter where a student's interest lies, HSN gives them an opportunity unlike any other where they can be hands-on and engage with their fellow students in a fun learning environment.

The purpose of The High School Nation Tour is to raise awareness and support for music & arts education in public schools. With school funding being cut every year, HSN contributes by providing a donation package to support each campus it visits.



Connecting with Students

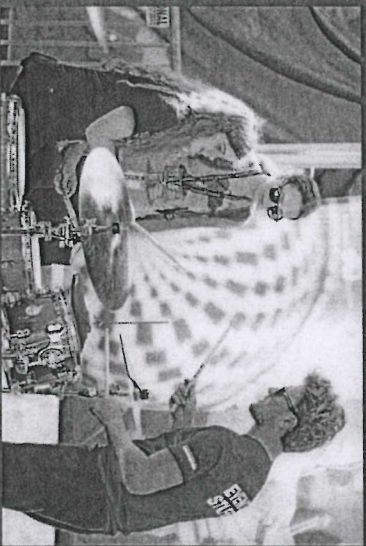
INTERACTIVE ZONES



MUSIC ZONE



The Music Zone features a variety of instruments and music technologies on display for students to try out. Students are able to learn and explore different techniques silently through group headphones. Multiple interactive stations are set up to accommodate many different groups of students. Educational videos are running through the event, and lessons are given on site by tour artists and tour staff. The HSN Music Zone gives students a look into the future of music technology while having a fun time doing it!



MEDIA ZONE

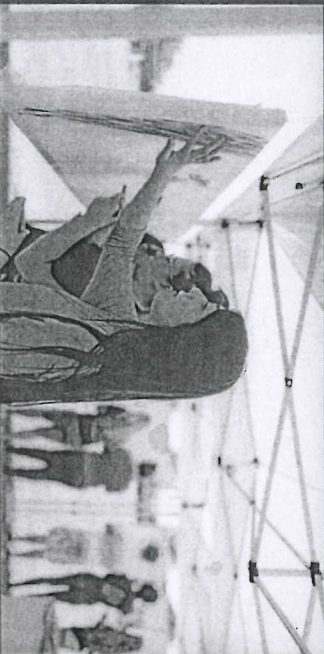


The Media Zone offers a great opportunity for students interested in journalism, photography, and video production. Select students are given media passes for the day with full access to our artists and zone partners for interviews and school press coverage. Backstage, students take part in press conferences and get to spend some personal time with the artists. Out in the crowd, media students get to film and photograph the event, covering every aspect for school media and yearbook features.



Connecting with Students

INTERACTIVE ZONES



ART ZONE

The Art Zone features many different activities for students to indulge in. From canvas stretching and painting to t-shirt design and printing, students will be shown many different techniques to create an original piece of art that they can take home with them after the event. Colleges are on hand to discuss programs that can help students further their artistic abilities. Students also work on a large mural that is given to each campus at the end of the event.

The Film Zone gives students a look into the world of filmmaking. Students learn about the different film careers including camera operator, lighting specialist, and film editing. They also get to experience short films created by other talented teens around the world. Our zone leaders will discuss how students can become involved in their own community while still in high school, and the opportunities that await them after high school.



FILM ZONE



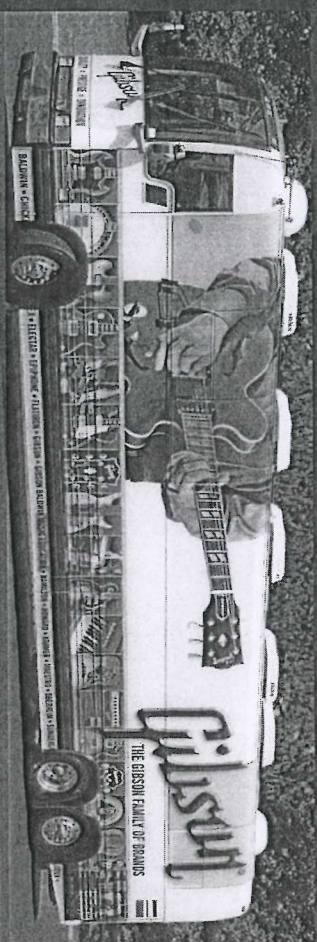
PHOTO ZONE

The Photo Zone introduces students to new photography equipment, software, and techniques. Today's students love taking pictures, and the Photo Zone can help students see past the simple click of a button to do so. Students will be able to take cameras around the assembly and capture the event through their eyes. The Zone also features a fun photo booth!



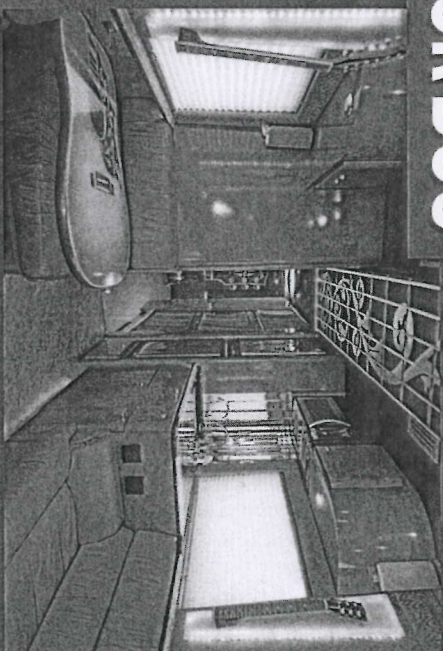
Connecting with Students

INTERACTIVE ZONES

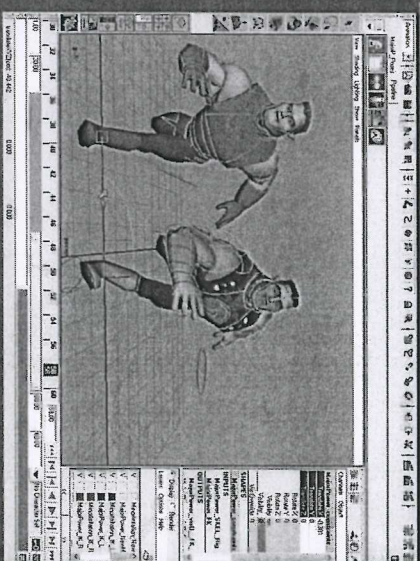


GIBSON GUITARS TOUR BUS

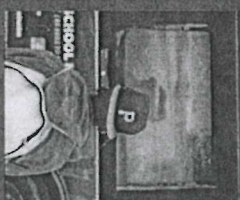
The Gibson tour bus is a rolling piece of entertainment history. Performers such as Paul McCartney, Les Paul and Beyoncé have used the Gibson Tour Bus. It has been all over the country, most recently serving as everything from a green room to an interview set at events like the Super Bowl, Sundance Film Festival and more. The bus features rock and roll treasures, including gear contributed from the band U2. Students will get to tour the bus and learn from a Gibson Tour Bus representative. One lucky student at each campus will get to take home a brand new Gibson guitar.



GAMEZONE

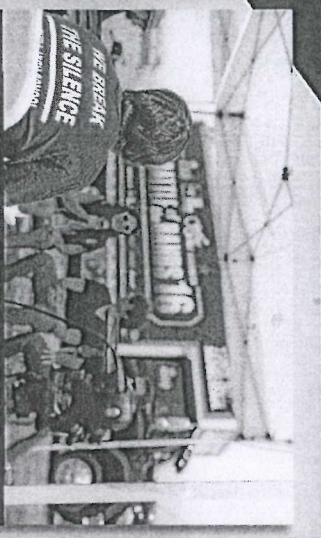


In the Game Zone, students are able to discover the many potential careers that await them in the field of gaming. Everything from editing to coding and animation are exposed to students. It gives them an appreciation for the work that goes into the games they play on a daily basis. Also, students get to test out new games and new technology on large flat screen TVs.



Engaging Students

STUDENT INVOLVEMENT



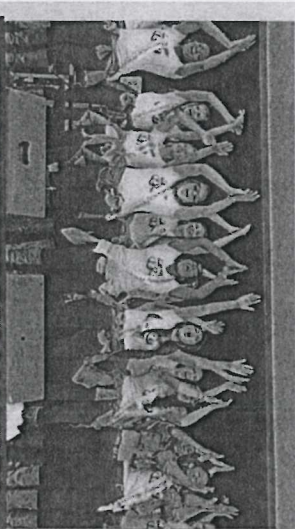
ARTIST INTERVIEWS



ART DEMONSTRATIONS



SET-UP CREWS



STUDENT PERFORMANCES



STUDENT VIDEOGRAPHERS



SINGING / DANCE CONTESTS

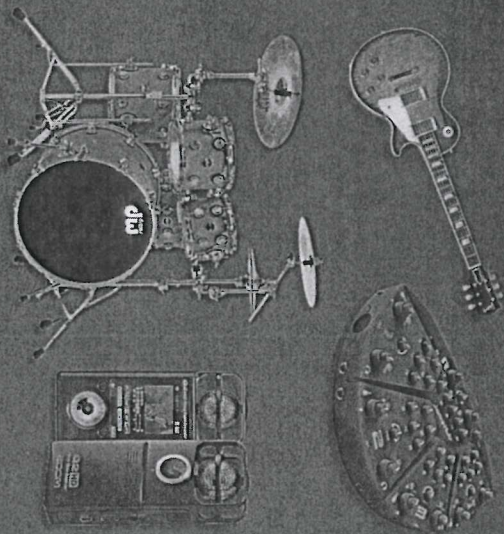


The High School Nation Tour exists to make a difference in teenagers lives, and encourage them to pursue their passions. During our day on campus, we make sure that all students have the opportunity to take something from our program. From our arrival on campus in the early morning to our departure in the late afternoon, students are constantly involved in every aspect of the event.

Giving Back

DONATIONS / GIVEAWAYS

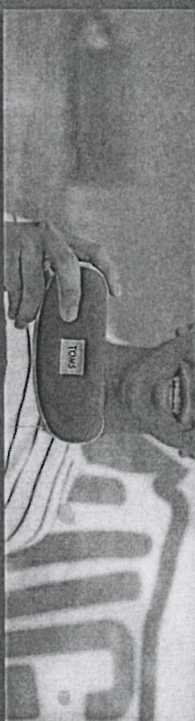
High School Nation provides support to public schools' music & arts programs through the generosity of our partners. Through Guitar Center, we are able to provide each campus with a store credit in their name to use throughout the year. Other partners donate equipment directly to each school for use in their programs. While on campus during our assembly, we provide a chance for all students to win a variety of prizes, including the technologies and equipment we have on display during our event!



\$210K



TOTAL
2013 TOUR
DONATIONS
& GIVEAWAYS





AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Approval of June 30, 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, Eastin Arcola High School, Thomas Jefferson Middle School, Martin Luther King Jr. Middle School, and Jack Desmond Middle School for June 1, 2014 through June 30, 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 June 30, 2014 Student Body Statement of Club Trust Accounts.

Supporting documents attached:

Account Analysis Report for June 1, 2014 through June 30, 2014 for:

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

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance
Assets					
40-1203-00-00	Cash Sav-Wells Fargo TDC 2	\$ 40,212.87	\$ 10.06	\$ 0.00	\$ 40,222.93
40-1121-00-00	Cash, Checking	51,318.43	31,074.18	61,317.67	21,074.94
40-1201-00-00	Cash, Sav-CNTY BK (ASB)	43,950.52	7.47	0.00	43,957.99
40-1200-00-00	Cash, Savings-Wells Fargo Bank TDC	33,060.29	0.00	0.00	33,060.29
1101	Accounts Receivable	0.00	3.00	3.00	0.00
1201	Undeposited Funds	10,010.06	12,774.74	22,784.80	0.00
		<u>\$ 178,552.17</u>	<u>\$ 43,869.45</u>	<u>\$ 84,105.47</u>	<u>\$ 138,316.15</u>

Liabilities & Equity

40-2302-50-00	Academic Exploration	\$ 231.06	\$ 0.00	\$ 0.00	\$ 231.06
40-2355-50-00	Accapella Club	225.00	0.00	0.00	225.00
40-2391-40-00	Activities Pass Deposits	1,784.34	0.00	0.00	1,784.34
40-5102-10-00	Albonico Scholarship	9,100.00	0.00	0.00	9,100.00
40-2380-50-00	Anime Club	109.26	0.00	0.00	109.26
40-2370-50-00	Art Club	709.22	138.00	0.00	847.22
40-2301-50-00	Asian American Club	285.79	0.00	0.00	285.79
40-2310-30-00	Athletic Supplies	5,279.48	258.46	3,500.16	2,037.78
40-2242-50-00	B.F.F. - Bullying Forever Forgotten	334.00	0.00	0.00	334.00
40-2305-60-00	Band	204.63	230.00	0.00	434.63
40-2320-30-00	Baseball	210.00	15.00	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	3,824.93	0.00	0.00	3,824.93
40-2309-50-00	Blue & White	7,286.11	9,149.00	8,216.00	8,219.11
40-2206-50-00	Blue Crew	173.39	0.00	0.00	173.39
40-2356-50-00	Book Club	131.30	0.00	0.00	131.30
40-2330-50-00	Bowling Club	1,462.16	186.25	0.00	1,648.41
40-2318-50-00	C.S.F.	1,226.17	2,658.00	1,488.55	2,395.62
40-2354-50-00	Campus Awakening (Impact Club)	153.95	0.00	0.00	153.95
40-2365-50-00	Chess Club	102.00	0.00	0.00	102.00
40-2319-60-00	Choir	1,524.57	0.00	165.14	1,359.43
40-2319-60-40	Choir-Musicals	723.00	0.00	0.00	723.00
40-2212-20-00	Class of 2012	1,001.93	0.00	0.00	1,001.93
40-2213-20-00	Class of 2013	2,113.97	0.00	0.00	2,113.97
40-2214-20-00	Class of 2014	2,746.74	2,286.24	4,520.69	512.29
40-2215-20-00	Class of 2015	4,606.74	0.00	0.00	4,606.74
40-2216-20-00	Class of 2016	2,843.85	0.00	280.00	2,563.85
40-2217-20-00	Class of 2017	223.20	280.00	0.00	503.20
40-2310-60-00	Colorguard	447.40	0.00	0.00	447.40
40-2338-50-00	Coyote Drama Productions	5,276.64	50.00	183.71	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	3,745.07	0.00	0.00	3,745.07
40-2201-20-00	Cyber High	1,371.00	175.00	960.00	586.00
40-5300-10-00	Dave Schoettler Memorial Schl	1,040.00	0.00	0.00	1,040.00
90-1000-00-00	District Clearing	398.00	1,284.00	1,682.00	0.00
40-2392-40-00	E T Extravaganza	2,632.57	2,557.35	1,894.98	3,294.94
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.	532.38	727.40	1,063.58	196.20
40-2371-50-00	Fashion Design Club	4,242.52	0.00	977.76	3,264.76
40-2343-50-00	FCCLA General Activities	1,199.44	0.00	0.00	1,199.44
40-2241-50-00	FCCLA Grant	1,250.00	0.00	0.00	1,250.00

<u>Account Num</u>	<u>Account Name</u>	<u>Beg Balance</u>	<u>Inflows</u>	<u>Outflows</u>	<u>End Balance</u>
40-5104-10-00	FCCLA Scholarship	295.88	0.00	0.00	295.88
40-2377-50-00	Fellowship of Christian Athlet	83.89	0.00	0.00	83.89
40-2324-30-00	Football	2,938.32	0.00	0.00	2,938.32
40-2340-50-00	Forensics	417.00	0.00	0.00	417.00
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
40-2369-50-00	Hinton's Historian's	46.80	0.00	0.00	46.80
40-2342-50-00	Inclusion	654.72	0.00	0.00	654.72
40-2317-50-00	Indopak	1,329.40	0.00	0.00	1,329.40
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
40-5114-10-00	Kelly Roberts Memorial	120.00	0.00	0.00	120.00
40-2221-50-00	Key Club	672.72	166.00	366.03	472.69
40-2209-40-00	Link Crew	26.65	0.00	0.00	26.65
40-2303-50-00	Literary Magazine	921.90	0.00	0.00	921.90
40-2349-50-00	M.A.Y.A. Club	3,524.53	60.00	405.39	3,179.14
40-2249-50-00	M.A.Y.A. Leadership Conference	2,968.14	0.00	0.00	2,968.14
40-2311-50-00	Maderan	2,058.40	0.00	0.00	2,058.40
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	1,006.32	120.00	0.00	1,126.32
40-2385-50-00	Opportunity Club	33.00	0.00	0.00	33.00
40-2345-30-00	P.E. Uniforms (Girls/Boys)	5,402.12	61.00	0.00	5,463.12
40-2315-70-00	Pep & Cheer Uniforms	475.55	0.00	0.00	475.55
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	0.00	0.00	377.83
40-5105-10-00	Ray Pool Scholarship	5,000.00	0.00	0.00	5,000.00
40-2376-50-00	Robotics	584.76	0.00	0.00	584.76
40-5314-10-00	Rodger Scott Memorial Schlrshp	600.00	0.00	0.00	600.00
40-5108-10-00	School of Business Scholarship	500.00	0.00	0.00	500.00
40-2352-50-00	Science Club	4,157.45	30.00	0.00	4,187.45
40-2367-50-00	Science Olympiad Club	46.85	0.00	0.00	46.85
40-2373-50-00	Snow/Ski Club	46.75	0.00	0.00	46.75
40-2358-50-00	Sober Graduation	1,736.24	575.00	2,286.24	25.00
40-2325-30-20	Soccer-Girls	383.47	0.00	0.00	383.47
40-2327-30-00	Softball	80.08	0.00	0.00	80.08
40-2366-50-00	Special Ed/R.S.P.	661.62	0.00	0.00	661.62
40-2313-40-00	Student Government General	33,702.35	2,504.09	36,206.44	0.00
40-5101-10-00	Student Govt Scholarship	2,569.59	0.00	388.99	2,180.60
40-2345-80-00	Student Store	10,498.77	1,113.58	420.00	11,192.35
40-2351-50-00	Teen Parent Club	1,070.78	0.00	332.80	737.98
40-2306-30-10	Tennis-Boys	0.00	58.84	58.84	0.00
40-2306-30-20	Tennis-Girls	885.00	0.00	0.00	885.00
40-2331-30-00	Track	3,119.60	451.00	0.00	3,570.60
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	4,371.67	72.00	0.00	4,443.67
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

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance
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	380.53	0.00	0.00	380.53
3001	Fund Balance	318.11	0.00	0.00	318.11
		<u>\$ 178,659.60</u>	<u>\$ 25,206.21</u>	<u>\$ 65,397.30</u>	<u>\$ 138,468.51</u>

Revenue

4001	Interest Income	\$ 310.79	\$ 18.71	\$ 0.00	\$ 329.50
		<u>\$ 310.79</u>	<u>\$ 18.71</u>	<u>\$ 0.00</u>	<u>\$ 329.50</u>

Expenses

5001	Bank Charges	\$ 418.22	\$ 63.64	\$ 0.00	\$ 481.86
		<u>\$ 418.22</u>	<u>\$ 63.64</u>	<u>\$ 0.00</u>	<u>\$ 481.86</u>

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance
Assets					
49-121-00-00	Cash, Checking	\$ 202,540.26	\$ 18,609.57	\$ 51,909.76	\$ 169,240.07
1201	Undeposited Funds	350.00	18,254.73	18,604.73	0.00
		<u>\$ 202,890.26</u>	<u>\$ 36,864.30</u>	<u>\$ 70,514.49</u>	<u>\$ 169,240.07</u>
Liabilities & Equity					
49-2387-50-00	Alfred Society Club	\$ 213.10	\$ 0.00	\$ 0.00	\$ 213.10
49-2370-50-00	Art Club	1,567.22	10.00	6.00	1,571.22
49-5210-10-00	Audrey Pool Scholarship	5,000.00	0.00	0.00	5,000.00
49-2376-50-00	AVID-College Club	2,045.09	406.00	1,543.15	907.94
49-2304-50-00	Awakening Club	800.30	40.00	0.00	840.30
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	0.00	0.00	2,404.79
49-2308-30-20	Block S Girls	31.91	0.00	0.00	31.91
49-2318-50-00	C.S.F.	5,772.39	523.00	45.00	6,250.39
49-2319-60-00	Choir	3,026.84	459.00	1,532.06	1,953.78
49-2214-20-00	Class of 2014	9,283.79	749.00	9,263.84	768.95
49-2215-20-00	Class of 2015	16,217.21	45.00	747.21	15,515.00
49-2216-20-00	Class of 2016	823.73	603.00	0.00	1,426.73
49-2217-20-00	Class of 2017	457.54	0.00	0.00	457.54
49-2310-60-00	Colorguard	821.76	0.00	0.00	821.76
49-2340-50-00	F.B.L.A.	1,346.93	829.00	50.60	2,125.33
49-2243-50-00	F.F.A. -Nationals	2,993.25	900.00	100.00	3,793.25
49-2242-50-00	F.F.A. Activities	10,366.72	1,076.99	601.64	10,842.07
49-2249-50-00	F.F.A. Competitions	383.98	0.00	0.00	383.98
49-2246-50-00	F.F.A. Horse	361.21	82.05	0.00	443.26
49-2247-50-00	F.F.A. Materials	1,960.92	0.00	0.00	1,960.92
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	14,397.15	703.75	338.06	14,762.84
49-2245-50-00	F.F.A. Plants	3,750.00	584.50	28.10	4,306.40
49-2244-50-00	F.F.A. Small Engine Equipment	4,146.13	0.00	0.00	4,146.13
49-2373-50-00	Fashion Club	3,305.01	1,180.00	0.00	4,485.01
49-2320-50-00	FCA Club	3.89	0.00	0.00	3.89
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	4,841.26	0.00	0.00	4,841.26
49-2350-50-00	Friday Nite Live	183.09	0.00	0.00	183.09
49-2312-60-00	Guitar	675.49	80.00	0.00	755.49
49-2390-50-00	H.O.S.A.	5,256.17	407.02	0.00	5,663.19
49-2343-50-0	Hero	1,803.05	0.00	321.31	1,481.74
49-2369-50-00	History Club	829.32	156.00	0.00	985.32
49-2382-50-00	Indo Krew Club	68.76	0.00	0.00	68.76
49-2206-50-00	Key Club	796.75	250.00	0.00	1,046.75
49-2209-40-00	Link Crew	177.00	425.00	0.00	602.00
49-5230-10-00	M Wong Class of 85 Scholarship	3,000.00	0.00	1,000.00	2,000.00
49-2385-50-00	Opportunity Club	6,657.56	6.00	0.00	6,663.56
49-2316-70-00	Pep & Cheer Genl Fund Raiser	100.00	49.75	0.00	149.75
49-2378-50-00	Rainbow Alliance	1,773.70	0.00	0.00	1,773.70
49-2352-50-00	Science Club	1,239.58	190.00	160.00	1,269.58
49-2303-50-00	Slam Poetry Club	0.00	216.00	0.00	216.00
49-2358-50-00	Sober Grad	833.32	1,775.00	830.68	1,777.64
49-2347-50-00	Spanish Club	1,248.91	140.00	142.01	1,246.90
49-2375-50-00	Stallion Club	971.93	0.00	0.00	971.93
49-2344-30-00	Stallion P.E. (Girls/Boys)	21,899.06	85.01	7,856.00	14,128.07

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance
49-2327-30-00	Stallion Softball	57.01	0.00	0.00	57.01
49-2336-50-00	Stallion Theatrical Company	20,597.02	0.00	699.17	19,897.85
49-2314-40-00	STDNT Government Parking Permits	2,478.60	32.00	20.00	2,490.60
49-2313-40-00	Student Government General	17,892.56	5,495.66	15,096.13	8,292.09
49-2208-30-00	Table Tennis	544.36	0.00	0.00	544.36
49-2309-50-00	The Spur (Yearbook)	7,549.74	454.00	7,500.00	503.74
49-2330-50-00	Yearbook Club	5,448.20	561.00	4,237.80	1,771.40
3001	Fund Balance	500.00	0.00	0.00	500.00
		<u>\$ 204,472.41</u>	<u>\$ 18,513.73</u>	<u>\$ 52,118.76</u>	<u>\$ 170,867.38</u>

Revenue

4001	Interest Income	\$ 53.19	\$ 4.84	\$ 0.00	\$ 58.03
		<u>\$ 53.19</u>	<u>\$ 4.84</u>	<u>\$ 0.00</u>	<u>\$ 58.03</u>

Expenses

5001	Bank Charges	\$ 1,635.34	\$ 50.00	\$ 0.00	\$ 1,685.34
		<u>\$ 1,635.34</u>	<u>\$ 50.00</u>	<u>\$ 0.00</u>	<u>\$ 1,685.34</u>

<u>Account Num</u>	<u>Account Name</u>	<u>Beg Balance</u>	<u>Inflows</u>	<u>Outflows</u>	<u>End Balance</u>
Assets					
39-1121-00-00	CASH, CHECKING	\$ 24,699.23	\$ 6,334.28	\$ 15,308.51	\$ 15,725.00
1201	Undeposited Funds	0.00	6,334.28	6,334.28	0.00
		<u>\$ 24,699.23</u>	<u>\$ 12,668.56</u>	<u>\$ 21,642.79</u>	<u>\$ 15,725.00</u>
Liabilities & Equity					
39-2310-30-00	Athletics	\$ 4,111.08	\$ 83.28	\$ 3,613.14	\$ 581.22
39-2376-50-00	AVID	640.42	0.00	0.00	640.42
39-2318-50-00	CJSF	1,494.12	364.00	444.00	1,414.12
39-2346-50-00	Intl Club	135.32	0.00	0.00	135.32
39-2385-50-00	Peer Helpers	1,166.62	0.00	899.29	267.33
39-2313-40-00	Student Council	16,937.32	3,247.00	10,347.08	9,837.24
39-2330-50-00+	Yearbook Club	240.35	2,640.00	0.00	2,880.35
		<u>\$ 24,725.23</u>	<u>\$ 6,334.28</u>	<u>\$ 15,303.51</u>	<u>\$ 15,756.00</u>
Revenue					
		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenses					
5001	Bank Charges	\$ 27.00	\$ 5.00	\$ 0.00	\$ 32.00
39-2314-40-00	Cash Over/Short Account	(1.00)	0.00	0.00	(1.00)
		<u>\$ 26.00</u>	<u>\$ 5.00</u>	<u>\$ 0.00</u>	<u>\$ 31.00</u>

<u>Account Num</u>	<u>Account Name</u>	<u>Beg Balance</u>	<u>Inflows</u>	<u>Outflows</u>	<u>End Balance</u>
Assets					
57-1121-00-00	Cash, Checking	\$ 14,112.36	\$ 86.00	\$ 3,489.25	\$ 10,709.11
1201	Undeposited Funds	0.00	86.00	86.00	0.00
		<u>\$ 14,112.36</u>	<u>\$ 172.00</u>	<u>\$ 3,575.25</u>	<u>\$ 10,709.11</u>
Liabilities & Equity					
57-2350-50-00	Cal Safe	\$ 6,624.17	\$ 0.00	\$ 732.81	\$ 5,891.36
57-2340-50-00	Leadership	7,237.32	166.99	2,837.43	4,566.88
57-2313-40-00	Student Government General	430.57	0.00	0.00	430.57
		<u>\$ 14,292.06</u>	<u>\$ 166.99</u>	<u>\$ 3,570.24</u>	<u>\$ 10,888.81</u>
Revenue					
		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenses					
57-2314-40-00	Cash Over/Short Account	\$ 179.70	\$ 0.00	\$ 0.00	\$ 179.70
		<u>\$ 179.70</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 179.70</u>

<u>Account Num</u>	<u>Account Name</u>	<u>Beg Balance</u>	<u>Inflows</u>	<u>Outflows</u>	<u>End Balance</u>
Assets					
56-1121-00-00	CASH, CHECKING	\$ 22,643.21	\$ 0.00	\$ 5,360.26	\$ 17,282.95
1201	Undeposited Funds	0.00	214.44	0.00	214.44
		<u>\$ 22,643.21</u>	<u>\$ 214.44</u>	<u>\$ 5,360.26</u>	<u>\$ 17,497.39</u>
Liabilities & 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	3,011.99	93.44	2,380.00	725.43
56-2320-30-00	Baseball	359.99	0.00	0.00	359.99
56-2321-30-10	Basketball (Boys')	324.00	0.00	0.00	324.00
56-2308-30-10	Block J	0.00	364.45	243.45	121.00
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	3,189.38	0.00	1,542.99	1,646.39
56-2336-50-00	Drama Club	248.33	0.00	0.00	248.33
56-2324-30-00	Football	0.00	50.14	50.14	0.00
56-2358-50-00	Girls Involvement	109.29	0.00	0.00	109.29
56-2304-50-00	Mission 2012	329.89	0.00	0.00	329.89
56-2344-30-00	PE	3,577.19	0.00	0.00	3,577.19
56-2385-50-00	Peer Helpers	498.35	590.65	1,089.00	0.00
56-2327-30-00	Softball	507.09	0.00	0.00	507.09
56-2313-40-00	Student Government General	4,902.26	293.59	884.24	4,311.61
56-2329-30-00	Tennis	795.93	0.00	348.27	447.66
56-2309-50-00	Yearbook - Class	2,699.50	0.00	0.00	2,699.50
		<u>\$ 22,643.21</u>	<u>\$ 1,392.27</u>	<u>\$ 6,538.09</u>	<u>\$ 17,497.39</u>
Revenue					
		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenses					
		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Account Num	Account Name	Beg Balance	Inflows	Outflows	End Balance
Assets					
60-1121-00-00	Checking	\$ 13,055.82	\$ 4,795.50	\$ 6,040.47	\$ 11,810.85
1201	Undeposited Funds	0.00	4,795.50	4,795.50	0.00
		<u>\$ 13,055.82</u>	<u>\$ 9,591.00</u>	<u>\$ 10,835.97</u>	<u>\$ 11,810.85</u>
Liabilities & Equity					
2001	Accounts Payable	\$ 1,289.50	\$ 0.00	\$ 0.00	\$ 1,289.50
60-2313-40-00	ASB	4,425.66	3,190.99	3,830.68	3,785.97
60-2376-50-00	AVID-College Club	21.96	0.00	21.96	0.00
60-2305-60-00	Band	120.00	0.00	0.00	120.00
60-2330-50-00	Block D	1,942.94	0.00	321.29	1,621.65
60-2318-50-00	CJSF	68.00	0.00	0.00	68.00
60-2355-50-00	Gamers	177.26	0.00	0.00	177.26
60-2358-50-00	Girl Involvement	184.24	0.00	184.24	0.00
60-2385-50-00	Peer Helpers	773.77	180.00	0.00	953.77
60-2302-50-00	Principal's Incentive Account	279.46	0.00	0.00	279.46
60-2367-50-00	Science Club	776.03	107.00	665.02	218.01
60-2309-50-00	Yearbook	1,677.00	1,845.00	1,544.77	1,977.23
3001	Fund Balance	1,320.00	0.00	0.00	1,320.00
		<u>\$ 13,055.82</u>	<u>\$ 5,322.99</u>	<u>\$ 6,567.96</u>	<u>\$ 11,810.85</u>
Revenue					
		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenses					
		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

HUMAN RESOURCES STAFFING LIST

BOARD AGENDA – SEPTEMBER 9, 2014

CERTIFICATED LEAVES OF ABSENCE

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

CERTIFICATED SEPARATIONS

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Melissa Reyes	Teacher	Parkwood	08/30/14	Resignation
2. Ramon Cuevas	Teacher	MHS	08/29/14	Resignation

CERTIFICATED NEW POSITION

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Teacher		La Vina	2014/2015	New Position
2. Teacher		Dixieland	2014/2015	New Position

CERTIFICATED EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Justification</u>
1. Joanne Glantz	Teacher –ROP	MHS	2014/2015	Replacement
2. Nicole Erickson	Teacher	Parkwood	2014/2015	Replacement
3. Melissa Schneider	TSA – RtI (.46)	Parkwood	2014/2015	New Position
4. AnaLisa Luna	School Psychologist	Special Services	2014/2015	Replacement
5. Hilda Zamudin	School Nurse	District	2014/2015	New Position
6. Giana Toschi	School Nurse	District	2014/2015	New Position
7. Tina Gonzalez	School Nurse	District	2014/2015	New Position
8. Cynthia Sanchez	Teacher	Adult Ed	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. Angelina Saldana	Classroom Aide (Preschool)	Madison	8/27/14-11/1/14	Personal Leave

CLASSIFIED SEPARATIONS

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

CLASSIFIED NEW POSITION

<u>Name</u>	<u>Assignment</u>	<u>Site</u>	<u>Effective Date(s)</u>	<u>Hours</u>	<u>Justification</u>
1. CN Cashier		Child Nutrition	2014/2015	3.5	New Position
2. CN Cashier		Child Nutrition	2014/2015	3.5	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. Marilyn Garcia	CN Cashier	Child Nutrition	2014/2015	3.5	Replacement
2. Veronica Pedroza	CN Cashier	Child Nutrition	2014/2015	3.5	Replacement
3. Debra Lopez	Admin Secretary/Dept.	Special Services	2014/2015	8.0	Replacement

COACHES

1.

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

Date	School	Name	Field Trip - # of Students	Location	Cost	Funding	Vehicle Type
9/12/14 to 9/13/14	MSHS	Eloy Quintana	Cross Country Invitational 19 Students - 4 Adults	Laguna Hills, CA	\$1290 Transportation \$680 Lodging	MSHS Athletics Boosters	Vans Hotel
9/20/14 to 9/21/14	MSHS	Eloy Quintana	Cross Country Invitational 19 Students - 4 Adults	Costa Mesa, CA	\$1260 Transportation \$725 Lodging	MSHS Athletics Boosters	Vans Hotel

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

Date	Site	Name	Trip Purpose – # Employees	Location	Cost	Vehicle Type
10/28/14 to 11/01/14	MSHS	Brent Gage Tim Deniz Crystal Luera	National FFA Convention 3 –Employees	Louisville, Kentucky	\$8625 – Perkins	Airplane/Rental



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Adoption of Resolution No. 08-2014/15 that approves the Fee Justification Study authorizing the levying of statutory school facility fees on commercial and industrial development.

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

Agenda Placement: New Business

Background/ rationale:

Pursuant to Education Code Section 17620, Government Code Section 65995, and Government Code Section 66016 et seq., the District is required to adopt a Fee Justification Study in order to levy fees on commercial/industrial development recently approved by the State Allocation Board. It is recommended that the Governing Board review, consider and adopt the findings contained in the Fee Justification Study, and adopt the Level I Fees for commercial/industrial development identified therein, by adopting Resolution No. 08-2014/15 establishing Level I fees in the amount of \$0.54 per square foot.

Financial impact: To be determined

Superintendent's recommendation:

The Superintendent recommends adoption of Resolution No. 08-2014/15.

Supporting documents attached:

Fee Justification Study and Resolution No. 08-2014/15

RESOLUTION NO. 08-2014/15

**A RESOLUTION OF THE GOVERNING BOARD OF THE
MADERA UNIFIED SCHOOL DISTRICT
ADOPTING A FEE JUSTIFICATION STUDY AND APPROVING THE LEVY OF
INCREASED STATUTORY SCHOOL FEES ON NEW COMMERCIAL/INDUSTRIAL
DEVELOPMENT PURSUANT TO EDUCATION CODE SECTION 17620 AND
GOVERNMENT CODE SECTION 65995**

WHEREAS, the Governing Board ("Board") of the Madera Unified School District ("District") provides for the educational needs for students in grades K-12 within the City of Madera ("City") as well as the unincorporated areas of Madera County ("County"); and

WHEREAS, Education Code Section 17620 et seq. and Government Code Section 65995 authorize the governing board of any school district within the state of California ("State") to levy a fee against new residential, commercial and industrial development projects within the school district for the purpose of funding the construction and reconstruction of school facilities; and

WHEREAS, the Board has previously adopted and imposed statutory school fees on new commercial and industrial development pursuant to Education Code Sections 17620 ("Statutory School Fees"); and

WHEREAS, pursuant to Government Code Section 65995(b)(3), the State Allocation Board, at its January 22, 2014 meeting, increased the maximum amount of the Statutory School Fees to \$0.54 per square foot of new commercial and industrial development as provided in Government Code Section 65995(b)(2); and

WHEREAS, the Board has determined that the school facilities of the District continue to operate at overcapacity and that the educational programs are seriously impacted by the increasing student population caused by new commercial and industrial development within the boundaries of District; and

WHEREAS, new development continues to generate additional students for the District's schools and the District is required to accommodate such students; and

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

WHEREAS, the Board has reviewed, considered, and based its findings on the report, prepared by SchoolWorks, Inc. entitled Level I – Commercial Developer Fee Justification Study, August 2014 (“Study”), which analyzes the District's current school facilities, the estimated number of students which will be generated by new residential, commercial and industrial development within the District, and the estimated costs which will be required to construct permanent school facilities to accommodate the students generated by such new development; and

WHEREAS, the findings in the Study demonstrate that the estimated costs of providing school facilities for students generated by new development will exceed the maximum amount of revenue which will be collected from increased Statutory School Fees levied pursuant to Education Code Sections 17620 et seq., and Government Code Section 65995; and

WHEREAS, the Study justifies the District's imposition of the increased Statutory School Fees on new commercial and industrial construction as set forth in this Resolution by analyzing specific categories of commercial and industrial development which were determined to impact the District's school facilities based upon the square footage of the construction, the anticipated number of employees and the number of new students generated by such employees; and

WHEREAS, this Board deems it to be necessary, desirable and in the best interest of the students, teachers, parents and electorate of the District that the Statutory School Fees levied by the District under Education Code Sections 17620, and Government Code Section 65995 be levied in the amount of \$0.54 per square foot of new commercial/industrial development; and

WHEREAS, the Statutory School Fees levied against new commercial and industrial development will be used to finance school facilities necessary to accommodate students generated from such new development, including but not limited to, acquisition of new school

sites, remodeling of existing school facilities, acquiring and installing additional portable classrooms and related facilities in accordance with Education Code Section 17620; and

WHEREAS, the Study has been reviewed by the Board and District staff in accordance with the California Environmental Quality Act ("CEQA"); and

WHEREAS, no city or county may issue a building permit for any new commercial or industrial development within the District absent a certification by the District of compliance by the owner/developer with the requirements regarding school facilities fees as set forth in Education Code Section 17620 et seq., and Government Code Section 65995; and

WHEREAS, the appropriate land use jurisdictions will be notified of the adoption of the Study and the increased Statutory School Fees levied by the District; and

WHEREAS, the District (1) has made available to the public, at least ten (10) days prior to its public meeting, the Study and data indicating the estimated cost required to provide the service for which the increased Statutory School Fees are levied and the revenue sources anticipated to provide the service as demonstrated in the Study; (2) has mailed notice at least fourteen (14) days prior to this meeting to all interested parties who have requested in writing notice of adoption of a fee justification study for the levy of Statutory School Fees pursuant to Government Code Section 65995; and (3) has held a duly noticed, regularly scheduled public meeting at which oral and written testimony was received regarding the Study and the proposed increase in Statutory School Fees.

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

Section 1. The Board has reviewed the Study and hereby adopts and approves the Study and the findings contained therein.

Section 2. The Board approves the imposition and increase of Statutory School Fees to be levied against all new commercial and industrial development at the rate of \$0.54 per square foot as provided in Government Code Section 65995(b)(2).

Section 3. The Board has reviewed the Study and finds, based upon the Study, information and testimony presented in conjunction therein, as follows:

Section 3.1 New commercial and industrial development will result in a substantial increase in student enrollment which will require the District to provide additional school facilities to accommodate new growth, and therefore a reasonable relationship exists between the District's Statutory School Fees, which are necessary to fund the construction and reconstruction of school facilities to accommodate such new growth, and the types of development on which the Statutory School Fees will be imposed.

Section 3.2 New commercial and industrial development will result in a substantial increase in student enrollment which will require the District to provide additional school facilities and therefore a reasonable relationship exists between the District's need for new and reconstructed school facilities and the types of development on which the Statutory School Fees will be imposed.

Section 3.3 Statutory School Fees levied on new commercial and industrial development will be used to finance school facilities necessary to serve students generated from such development.

Section 4. The Board finds that a separate account has been established for the deposit of Statutory School Fees imposed on commercial/industrial development and that said account has at all times since been separately maintained, except for temporary investments, from other funds of the District.

Section 5. The Board finds that the funds of the account, described in Section 4, consisting of the proceeds of Statutory School Fees have been imposed for the purposes of constructing and reconstructing those school facilities necessitated by new commercial/industrial development, and that, these funds may be expended for those purposes. The Statutory School Fees may also be expended by the District for the costs of performing any study or otherwise making the findings and determinations required under subdivisions (a), (b), and (d) of Section 66001 of the Government Code. In addition, the District may also retain, as appropriate, an amount not to exceed in any fiscal year, three percent (3%) of the Statutory School Fees

collected in that fiscal year pursuant to Education Code Section 17620 for reimbursement of the administrative costs incurred by the District in collecting the Statutory School Fees.

Section 6. The Board hereby establishes a process that provides the party against whom the commercial/industrial Statutory School Fees are imposed an opportunity for a hearing to appeal the imposition of Statutory School Fees on a commercial/industrial development project as required by Education Code Section 17621(e)(2). The appeal process is as follows:

Section 6.1 Within ten (10) calendar days of being notified, in writing, by personal delivery or deposit in the U.S. Mail, of the commercial/industrial Statutory School Fees to be imposed on a particular commercial/industrial project, or within ten (10) calendar days of paying the commercial/industrial Statutory School Fees pursuant to Education Code Section 17620(a)(1)(A), a party shall file a written appeal with the District's Director of Facilities Planning and Construction Management ("Director") regarding the imposition of commercial/industrial Statutory School Fees. The party shall state in the written appeal the grounds for opposing the imposition of commercial/industrial Statutory School Fees and the written appeal shall be served by personal delivery or certified or registered mail to the Director.

Section 6.2 The possible grounds for an appeal include, but are not limited to, the inaccuracy of including the project within the category pursuant to which the commercial/industrial Statutory School Fees are to be imposed, or that the employee generation or student generation factors utilized under the applicable category are inaccurate as applied to the project.

Section 6.3 The Director, or his/her designee, shall render a written decision within thirty (30) calendar days following the receipt of the written appeal unless an extension is agreed to by both parties. The Director, or his/her designee, shall deliver the written decision by certified or registered mail to the last known address of the party.

Section 6.4 The party against whom the commercial/industrial Statutory School Fees are imposed may appeal the Director's decision to the Board. Any appeal to the Board must be filed within ten (10) calendar days of receipt of the Director's written decision.

Section 6.5 The party appealing the Director's decision to the Board, shall state in the written appeal to the Board the grounds for opposing the Director's decision. The written appeal shall be served by personal delivery or certified or registered mail to the President of the Board.

Section 6.6 The possible grounds for an appeal of the Director's decision to the Board include, but are not limited to, the inaccuracy of including the project within the category pursuant to which the commercial/industrial Statutory School Fees are to be imposed, or that the employee generation or student generation factors utilized under the applicable category are inaccurate as applied to the project.

Section 6.7 Within ten (10) calendar days of receipt of the written appeal of the Director's decision to the Board regarding the imposition of commercial/industrial Statutory School Fees, the Board Secretary or his designee, shall give notice in writing of the date, place and time of the hearing before the Board, to the party appealing the Director's decision. The Board shall notice and conduct said hearing at the next available regular or special meeting of the Board, provided that the appealing party is given notice at least five (5) calendar days prior to the meeting of the Board. The Board shall render a written decision on the appeal within thirty (30) calendar days following the Board's hearing on the party's appeal, and serve the Board's decision by certified or registered mail to the last known address of the appealing party.

Section 6.8 The party appealing the imposition of the commercial/ industrial Statutory School Fees shall bear the burden of establishing that the commercial/industrial Statutory School Fees are improper.

Section 6.9 No statement or provision set forth in this Resolution, or referred to herein shall be construed to repeal any preexisting fee previously imposed by the District on any residential or nonresidential development.

Section 7. The Board finds and determines that the adoption or imposition of Statutory School Fees in accordance with Government Code Section 65995 is statutorily exempt from CEQA pursuant to Code Section 17621(a).

Section 8. District staff is directed to file a Notice of Exemption with the Madera County Clerk's Office.

Section 9. District staff is hereby instructed to work with the appropriate land use jurisdictions to ensure compliance with Education Code Section 17620(b), which provides that no city or county may issue a building permit for any development project within the District without certification by the District of compliance by that development project with the school facilities fee requirements of this Resolution. The Board determines that Statutory School Fees are not subject to Government Code Section 66007, and that a Certificate of Compliance is required, prior to the issuance of any building permit.

Section 10. District staff is hereby instructed to transmit certified copies of this Resolution, accompanied by all relevant supporting documentation including the Study and a map of the boundary area of the District subject to the Statutory School Fees, to all appropriate land use jurisdictions issuing building permits within the District, informing each of them of the District's current school facilities fee for development projects.

Section 11. The Statutory School Fees designated herein shall take effect sixty (60) days from the date of this Resolution.

PASSED AND ADOPTED this 9th day of September, 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President of the Governing Board of the
Madera Unified School District

ATTEST:

Secretary of the Board of Governing Board of the
Madera Unified School District

Madera Unified School District

1902 Howard Road
Madera, CA 93637
559.675.4500

Level 1 – Commercial Developer Fee Justification Study

For

**Madera Unified
School District**

August 2014

Superintendent: Edward Gonzales



Director of Facilities Planning and
Construction Management: Rosalind Cox

SchoolWorks, Inc.

6815 Fair Oaks Blvd., Suite 3 ~ Carmichael, CA 95608



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Executive Summary

This developer fee justification study demonstrates that the Madera Unified School District requires the full statutory impact fee to accommodate growth from commercial/industrial development activity.

A fee of \$0.51 per square foot for commercial/industrial construction is currently assessed on applicable permits pulled in the District. The new fee amount is \$0.54* per square foot for commercial/industrial construction. This proposed increase is \$0.03 per square foot.

The following table shows the impacts of the new fee amounts:

Table 1
Madera Unified
Developer Fee Collection Rates

Totals	<u>Previous</u>	<u>New</u>	<u>Change</u>
Commercial/Ind.	\$0.51	\$0.54	\$0.03

*except for Rental Self Storage facilities in which a fee of \$0.42 per square foot is justified.

I. Background

Education Code Section 17620 allows school districts to assess fees on new commercial/industrial construction within their respective boundaries. These fees can be collected without special city or county approval, to fund the construction of new school facilities necessitated by the impact of commercial development activity. In addition, these fees can also be used to fund the reconstruction of school facilities or reopening schools to accommodate development-related enrollment growth. Fees are collected immediately prior to the time of the issuance of a building permit by the City or the County.

As enrollment increases, additional school facilities will be needed to house the growth in the student population. Because of the high cost associated with constructing school facilities and the District's limited budget, outside funding sources are required for future school construction. State and local funding sources for the construction and/or reconstruction of school facilities are limited.

The authority cited in Education Code Section 17620 states in part "... the governing board of any school district is authorized to levy a fee, charge, dedication or other form of requirement against any development project for the construction or reconstruction of school facilities." The legislation originally established the maximum fee rates at \$0.25 per square foot for commercial/industrial construction. Government Code Section 65995 provides for an inflationary increase in the fees every two years based on the changes in the Class B construction index. As a result of these adjustments, the fees authorized by Education Code 17620 are currently \$0.54 per square foot of commercial or industrial construction.

II. Purpose and Intent

Prior to levying developer fees, a district must demonstrate and document that a reasonable relationship exists between the need for new or reconstructed school facilities and commercial and industrial development. The justification for levying fees is required to address three basic links between the need for facilities and new development. These links or nexus are:

Burden Nexus: A district must identify the number of students anticipated to be generated by commercial and industrial development. In addition, the district shall identify the school facility and cost impact of these students.

Cost Nexus: A district must demonstrate that the fees to be collected from commercial and industrial development will not exceed the cost of providing school facilities for the students to be generated from the development.

Benefit Nexus: A district must show that the construction or reconstruction of school facilities to be funded by the collection of developer fees will benefit the students generated by commercial and industrial development.

The purpose of this report is to document if a reasonable relationship exists between commercial and industrial development and the need for additional facilities in the Madera Unified School District.

Following in this report will be figures indicating the current enrollment and the projected growth occurring within the attendance boundaries of the Sample Unified School District. This projected growth will then be loaded into existing facilities to the extent of available space. Thereafter, the needed facilities will be determined and an estimated cost will be assigned. The cost of the facilities will then be compared to the area of residential, commercial and industrial development to determine the amount of developer fees justified.

III. Enrollment Projections

In 2013/2014 the District's total enrollment (CBEDS) was 19,592 students. The enrollment by grade level is shown here in Table 2.

Table 2

Madera Unified	
CURRENT ENROLLMENT	
Grade	2013/2014
K	1837
1	1604
2	1762
3	1590
4	1606
5	1517
6	1524
<hr/>	
K-6 Total	11440
7	1483
8	1427
<hr/>	
7-8 Total	2910
9	1,425
10	1,336
11	1,287
12	1,194
<hr/>	
9-12 Total	5,242
<hr/>	
K-12 Total	19,592

IV. Existing Facility Capacity

To determine the need for additional school facilities, the capacity of the existing facilities must be identified and compared to the enrollment. The District's existing building capacity will be calculated using the State classroom loading standards shown in Table 4. The following types of "support-spaces" necessary for the conduct of the District's comprehensive educational program, are not included as "teaching stations," commonly known as "classrooms" to the public:

Table 3

List of Core and Support Facilities

Library	Resource Specialist
Multipurpose Room	Gymnasium
Office Area	Lunch Room
Staff Workroom	P.E. Facilities

Because the District requires these types of support facilities as part of its existing facility and curriculum standards at its schools, new development's impact must not materially or adversely affect the continuance of these standards. Therefore, new development cannot require that the District house students in these integral support spaces.

Classroom Loading Standards

The following maximum classroom loading-factors are used to determine teaching-station "capacity," in accordance with the State legislation and the State School Building Program. These capacity calculations are also used in preparing and filing the baseline school capacity statement with the Office of Public School Construction.

Table 4

State Classroom Loading Standards

Kindergarten	25 Students/Classroom
1 st -3 rd Grades	25 Students/Classroom
4 th -6 th Grades	25 Students/Classroom
7 th -8 th Grades	27 Students/Classroom
9 th -12 th Grades	27 Students/Classroom

Existing Facility Capacity

The State determines the baseline capacity by either loading all permanent teaching stations plus a maximum number of portables equal to 25% of the number of permanent classrooms or by loading all permanent classrooms and only portables that are owned or have been leased for over 5 years. As allowed by law and required by the State, facility capacities are calculated by identifying the number of teaching stations at each campus. All qualified teaching stations were included in the calculation of the capacities. To account for activity and changes since the baseline was established, the student grants for new construction projects funded by OPSC have been added. Using these guidelines the District's current State calculated capacity is shown in Table 5.

Table 5

MADERA UNIFIED SCHOOL DISTRICT Capacity of Existing Facilities						
		<u>K-6</u>	<u>7-8</u>	<u>9-12</u>	<u>SDC</u>	<u>TOTAL</u>
SB50 Baseline:		6,425	1,917	2,632	0	10,974
Completed Projects	Project #	Capacity Added/Grants Funded				
Nishimoto/Desmond	1	600	891	0	39	1,530
Madera South High	2	0	0	783	0	783
Madera South High	3	0	0	675	0	675
Cesar Chavez Elem	4	725	0	0	26	751
Nishimoto	5	94	0	0	0	94
Madera High	6	0	0	27	0	27
Pershing Elem	8	725	0	0	26	751
Parkwood Elem	9	700	0	0	26	726
Portables Added	N/A	0	54	0	13	67
Totals for Completed Projects		2,844	945	1,485	130	5,404
Grand Totals		9,269	2,862	4,117	130	16,378

As Table 5 shows, the total State capacity of the District facilities is 16,378 students.

Unhoused Students by State Housing Standards

This next chart compares the capacity with the space needed to determine if there is available space for new students from any projected new development projects. The space needed was determined by reviewing the historic enrollments over the past four years along with the projected enrollment in five years to determine the maximum seats needed to house the students within the existing homes. The seats needed were determined individually for each grade grouping. The projected enrollment in this analysis did not include the impact of any new housing units.

Table 6

**Madera Unified
Summary of Available District Capacity**

<u>School Facility</u>	<u>State Capacity</u>	<u>Space Needed</u>	<u>Available Capacity</u>
Grades K-6	9,269	12,889	(3,620)
Grades 7-8	2,862	3,152	(290)
Grades 9-12	4,117	5,488	(1,371)
Special Ed	130	261	(131)
Totals	16,378	21,790	(5,412)

Since the enrollment space needed exceeds the District capacity there is no excess capacity available to house students from new developments.

V. Calculation of Development's Fiscal Impact on Schools

This section of the study will demonstrate that a reasonable relationship exists between commercial/industrial development and the need for additional school facilities in the Madera Unified School District. To the extent this relationship exists, the District is justified in levying developer fees as authorized by Education Code Section 17620.

School Facility Construction Costs

For the purposes of estimating the cost of building schools we have used the State School Building Program funding allowances. These amounts are shown in Table 7. In addition to the basic construction costs, there are site acquisition costs of \$74,784 per acre and service-site, utilities, off-site and general site development costs which are also shown in Table 7.

Table 7

NEW CONSTRUCTION COSTS PER STUDENT

<u>Grade</u>	<u>Base Grant</u>	<u>Fire Alarms</u>	<u>Fire Sprinklers</u>	Per Student <u>Total</u>
K-6	\$19,842	\$22	\$334	\$20,198
7-8	\$20,982	\$34	\$396	\$21,412
9-12	\$26,858	\$52	\$412	\$27,322

Site Acreage Needs

<u>Grade</u>	<u>Typical Acres</u>	<u>Average Students</u>	<u>Acres/Students</u>	<u>Land Cost/Acre</u>	Per Student <u>Total</u>
K-6	10	600	0.01667	\$74,784	\$1,246
7-8	20	800	0.02500	\$74,784	\$1,870
9-12	40	1,500	0.02667	\$74,784	\$1,994

General Site Development Allowance

<u>Grade</u>	<u>Allowance/Acre</u>	<u>Allowance/Per Student</u>	<u>Base Grant Per Student</u>	<u>% Allowance</u>	<u>Added Cost Per Student</u>	<u>Total Cost Per Student</u>
K-6	\$32,244	\$537	\$20,198	6%	\$1,211.88	\$1,749
7-8	\$32,244	\$806	\$21,412	6%	\$1,284.72	\$2,091
9-12	\$32,244	\$860	\$27,322	3.75%	\$1,025	\$1,884

Total Costs Per Student

<u>Grade</u>	<u>Site Development Cost/Acre</u>	<u>Site Dev. Cost Per Student</u>	<u>Site Acreage Cost Per Student</u>	<u>General Site Dev. Cost Per Student</u>	<u>Construction Cost Per Student</u>	<u>Total Costs Per Student</u>
K-6	\$213,492	\$3,558	\$1,246	\$1,749	\$20,198	\$26,752
7-8	\$200,854	\$5,021	\$1,870	\$2,091	\$21,412	\$30,394
9-12	\$234,219	\$6,246	\$1,994	\$1,884	\$27,322	\$37,446
Weighted Average:						\$30,238

As shown in table 7, the total impact of new development projects will result in an average cost of \$30,238 to house each student generated.

Impact of Commercial/Industrial Development

There is a correlation between the growth of commercial/industrial firms/facilities within a community and the generation of school students within most business service areas. Fees for commercial/industrial can only be imposed if the residential fees will not fully mitigate the cost of providing school facilities to students from new development.

The approach utilized in this section is to apply statutory standards, U.S. Census employment statistics, and local statistics to determine the impact of future commercial/industrial development projects on the District. Many of the factors used in this analysis were taken from the U.S. Census, which remains the most complete and authoritative source of information on the community in addition to the “1990 SanDAG Traffic Generators Report”.

Employees per Square Foot of Commercial Development

Results from a survey published by the San Diego Association of Governments “1990 San DAG Traffic Generators” are used to establish numbers of employees per square foot of building area to be anticipated in new commercial or industrial development projects. The average number of workers per 1,000 square feet of area ranges from 0.06 for Rental Self Storage to 4.79 for Standard Commercial Offices. The generation factors from that report are shown in the following table.

Table 8

Commercial/Industrial Category	Average Square Foot Per Employee	Employees Per Average Square Foot
Banks	354	0.00283
Community Shopping Centers	652	0.00153
Neighborhood Shopping Centers	369	0.00271
Industrial Business Parks	284	0.00352
Industrial Parks	742	0.00135
Rental Self Storage	15541	0.00006
Scientific Research & Development	329	0.00304
Lodging	882	0.00113
Standard Commercial Office	209	0.00479
Large High Rise Commercial Office	232	0.00431
Corporate Offices	372	0.00269
Medical Offices	234	0.00427

Source: 1990 SanDAG Traffic Generators report

Students per Employee

The number of students per employee is determined by using the 2008-2012 American Community Survey 5-Year Estimates for the District. There were 24,602 employees and 22,620 homes in the District. This represents a ratio of 1.0876 employees per home.

There were 18,956 school age children attending the District in 2010. This is a ratio of 0.7705 students per employee. This ratio, however, must be reduced by including only the percentage of employees that worked in their community of residence (36.9%), because only those employees living in the District will impact the District's school facilities with their children. The actual ratio of students per employee in the District is 0.2843.

School Facilities Cost per Student

State costs for housing commercially generated students are the same as those used for residential construction. The cost factors used to assess the impact from commercial development projects are contained in Table 7.

Residential Offset

When additional employees are generated in the District as a result of new commercial/industrial development, fees will also be charged on the residential units necessary to provide housing for the employees living in the District. To prevent a commercial or industrial development from paying for the portion of the impact that will be covered by the residential fee, this amount has been calculated and deducted from each category. The residential offset amount is calculated by multiplying the following factors together and dividing by 1,000 (to convert from cost per 1,000 square feet to cost per square foot).

- Employees per 1,000 square feet (varies from a low of 0.06 for rental self storage to a high of 4.79 for office building).
- Percentage of employees that worked in their community of residence (36.9 percent).
- Housing units per employee (0.9194). This was derived from the 2008-2012 ACS 5 Year Estimates data for the District, which indicates there were 22,260 housing units and 24,602 employees.
- Percentage of employees that will occupy new housing units (75 percent).
- Average square feet per dwelling unit (1,886).
- Level 1 Residential fee (\$3.36 per square foot).

The following table shows the calculation of the school facility costs generated by a square foot of new commercial/industrial development for each category of development.

Table 9

Madera Unified Summary of Commercial and Industrial Uses							
<u>Type</u>	<u>Employees per 1,000 Sq. Ft.</u>	<u>Students per Employee</u>	<u>Students per 1,000 Sq. Ft.</u>	<u>Average Cost per Student</u>	<u>Cost per Sq. Ft.</u>	<u>Residential offset per Sq. Ft.</u>	<u>Net Cost per Sq. Ft.</u>
Banks	2.83	0.2843	0.805	\$30,238	\$24.33	\$4.56	\$19.77
Community Shopping Centers	1.53	0.2843	0.435	\$30,238	\$13.15	\$2.47	\$10.69
Neighborhood Shopping Centers	2.71	0.2843	0.770	\$30,238	\$23.30	\$4.37	\$18.93
Industrial Business Parks	3.52	0.2843	1.001	\$30,238	\$30.26	\$5.68	\$24.59
Industrial Parks	1.35	0.2843	0.384	\$30,238	\$11.61	\$2.18	\$9.43
Rental Self Storage	0.06	0.2843	0.017	\$30,238	\$0.52	\$0.10	\$0.42
Scientific Research & Development	3.04	0.2843	0.864	\$30,238	\$26.14	\$4.90	\$21.23
Lodging	1.13	0.2843	0.321	\$30,238	\$9.71	\$1.82	\$7.89
Standard Commercial Office	4.79	0.2843	1.362	\$30,238	\$41.18	\$7.72	\$33.46
Large High Rise Commercial Office	4.31	0.2843	1.225	\$30,238	\$37.05	\$6.95	\$30.10
Corporate Offices	2.69	0.2843	0.765	\$30,238	\$23.13	\$4.34	\$18.79
Medical Offices	4.27	0.2843	1.214	\$30,238	\$36.71	\$6.89	\$29.82

*Based on 1990 SanDAG Traffic Generator Report

Net Cost per Square Foot

Since the State Maximum Fee is currently \$0.54 for commercial/industrial construction, the District is justified in collecting the maximum fee for all categories with the exception of Rental Self Storage. The District will only be allowed to collect \$0.42 per square foot of Rental Self Storage construction.

Verifying the Sufficiency of the Development Impact

Education Code Section 17620 requires districts to find that fee revenues will not exceed the cost of providing school facilities to the students generated by the development paying the fees. This section shows that the fee revenues do not exceed the impact of the new development.

The District averages 50,000 sq ft of commercial/industrial construction per year. This would generate a total of 191 students over a five year period in the District. The cost to house 191 students would be \$5,775,370.

The amount the District would collect over the five year period at the maximum rate of \$0.54 for commercial/industrial development would be as follows:

$$\$0.54 \times 50,000 \text{ sq ft per year} \times 5 \text{ years} = \$135,000 \text{ for Commercial/Industrial}$$

The commercial industrial projects will generate 671 new employees of which 75% or 504 would live in new homes. A total of 463 homes would be needed to house the employees. These 463 new homes would generate residential development fees as follows.

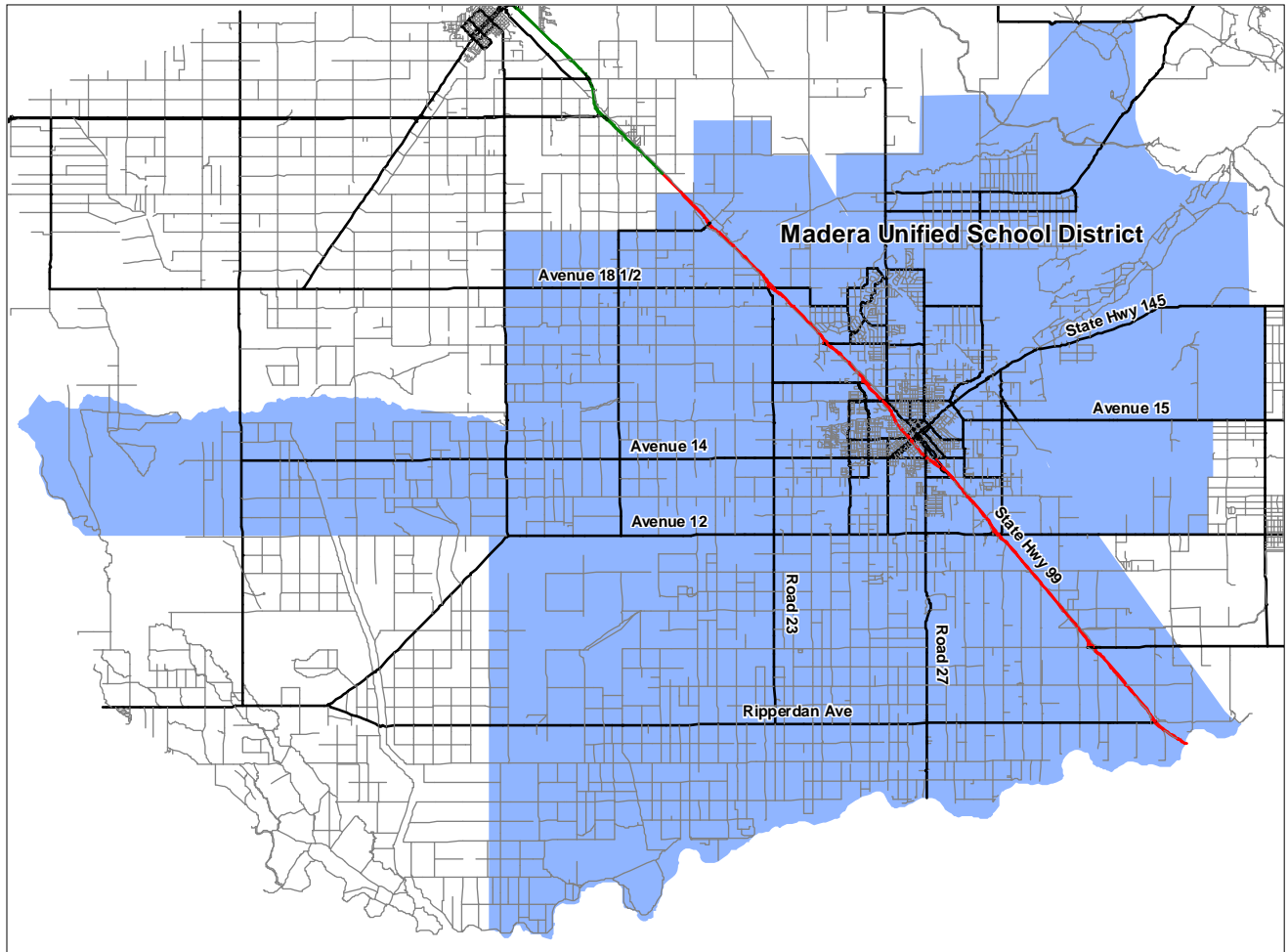
$$463 \text{ homes} \times 1,886 \text{ sq ft} \times \$3.36 \text{ per sq ft} = \$2,934,012$$

Total projected 5 year income: \$3,069,012

The estimated income is less than the projected needs.

District Map

The following map shows the extent of the areas for which development fees are applicable to the Madera Unified School District.



VI. Conclusion

Based on the data contained in this study, it is found that a reasonable relationship exists between commercial/industrial development and the need for additional school facilities in the Madera Unified School District. The following three nexus tests required to show justification for levying fees have been met:

Burden Nexus: New commercial/industrial development will generate an average of 0.764 K-12 grade students per 1,000 square feet. Because the District has exceeded its capacity, all students generated by new development will require additional school facilities.

Cost Nexus: The cost to provide new and reconstructed facilities is an average of \$30,238 per student. The average impact of commercial/industrial construction is \$18.76 per square of development. Each square foot of commercial/industrial development will generate \$0.54 in developer fees resulting in a shortfall of \$18.22 per square foot.

Benefit Nexus: The developer fees to be collected by the Madera Unified School District will be used for the provision of additional and reconstructed school facilities. This will benefit the students to be generated by new development by providing them with adequate educational facilities.

The reasonable relationship identified by these findings provides the required justification for the Madera Unified School District to levy the maximum fees of \$0.54 per square foot for commercial/industrial construction, except for Rental Self Storage facilities in which a fee of \$0.42 per square foot is justified as authorized by Education Code Section 17620.



Madera Unified School District 2014 Commercial Developer Fee Justification

- ✓ SAB 50-01 - Enrollment certification/Projection
- ✓ Census Data
- ✓ Use of Developer Fees
- ✓ Site Development Costs
- ✓ Index Adjustment on the Assessment for Development – State Allocation Board Meeting of January 22, 2014
- ✓ Annual Adjustment to School Facility Program Grants

August 2014

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SCHOOL DISTRICT Madera Unified	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) 65243
COUNTY Madera	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)

Check one: ☒ Fifth-Year Enrollment Projection ☐ Tenth-Year Enrollment Projection

HSAA Districts Only - Check one: ☐ Attendance ☐ Residency
☐ Residency - COS Districts Only - (Fifth Year Projection Only)

<input type="checkbox"/> Modified Weighting (Fifth-Year Projection Only)	3rd Prev. to 2nd Prev.	2nd Prev. to Prev.	Previous to Current
<input type="checkbox"/> Alternate Weighting - (Fill in boxes to the right):			

Part G. Number of New Dwelling Units
 (Fifth-Year Projection Only)

Part H. District Student Yield Factor
 (Fifth-Year Projection Only)

Part I. Projected Enrollment

1. Fifth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL
13065	3190	5572	21827

Special Day Class pupils only - Enrollment/Residency

	Elementary	Secondary	TOTAL
Non-Severe	0	0	0
Severe	0	0	0
TOTAL	0	0	

2. Tenth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL

Special Day Class pupils only - Enrollment/Residency

	Elementary	Secondary	TOTAL
Non-Severe			
Severe			
TOTAL			

I certify, as the District Representative, that the information reported on this form and, when applicable, the High School Attendance Area Residency Reporting Worksheet attached, is true and correct and that:

- I am designated as an authorized district representative by the governing board of the district.
- If the district is requesting an augmentation in the enrollment projection pursuant to Regulation Section 1859.42.1 (a), the local planning commission or approval authority has approved the tentative subdivision map used for augmentation of the enrollment and the district has identified dwelling units in that map to be contracted. All subdivision maps used for augmentation of enrollment are available at the district for review by the Office of Public School Construction (OPSC).
- This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction. In the event a conflict should exist, then the language in the OPSC form will prevail.

NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE)

SIGNATURE OF DISTRICT REPRESENTATIVE

DATE

TELEPHONE NUMBER

E-MAIL ADDRESS

Part A. K-12 Pupil Data

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
	/	/	/	/	2010 / 2011	2011 / 2012	2012 / 2013	2013 / 2014
K					1641	1737	1741	1837
1					1651	1644	1740	1604
2					1596	1642	1610	1762
3					1558	1550	1617	1590
4					1528	1551	1507	1606
5					1490	1538	1523	1517
6					1439	1478	1490	1524
7					1393	1457	1431	1483
8					1449	1397	1401	1427
9					1400	1483	1413	1425
10					1366	1333	1395	1336
11					1250	1283	1222	1287
12					1195	1212	1235	1194
TOTAL					18956	19305	19325	19592

Part B. Pupils Attending Schools Chartered By Another District

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
				0	0	0	0

Part C. Continuation High School Pupils - (Districts Only)

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
9					0	0	0	0
10					0	0	0	0
11					0	0	0	0
12					0	0	0	0
TOTAL					0	0	0	0

Part D. Special Day Class Pupils - (Districts or County Superintendent of Schools)

	Elementary	Secondary	TOTAL
Non-Severe	0	0	0
Severe	0	0	0
TOTAL	0	0	

Part E. Special Day Class Pupils - (County Superintendent of Schools Only)

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
/	/	/	/	2010 / 2011	2011 / 2012	2012 / 2013	2013 / 2014

Part F. Birth Data - (Fifth-Year Projection Only)

☐ County Birth Data ☐ Birth Data by District ZIP Codes ☐ Estimate ☐ Estimate ☐ Estimate

8th Prev.	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current



DP04

SELECTED HOUSING CHARACTERISTICS

2008-2012 American Community Survey 5-Year Estimates

Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Data and Documentation section.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities and towns and estimates of housing units for states and counties.

Subject	Madera Unified School District, California			
	Estimate	Margin of Error	Percent	Percent Margin of Error
HOUSING OCCUPANCY				
Total housing units	25,071	+/-538	25,071	(X)
Occupied housing units	22,620	+/-620	90.2%	+/-1.4
Vacant housing units	2,451	+/-352	9.8%	+/-1.4
Homeowner vacancy rate	3.9	+/-1.4	(X)	(X)
Rental vacancy rate	6.5	+/-1.8	(X)	(X)
UNITS IN STRUCTURE				
Total housing units	25,071	+/-538	25,071	(X)
1-unit, detached	19,458	+/-617	77.6%	+/-1.7
1-unit, attached	530	+/-177	2.1%	+/-0.7
2 units	692	+/-190	2.8%	+/-0.8
3 or 4 units	1,650	+/-305	6.6%	+/-1.2
5 to 9 units	907	+/-241	3.6%	+/-0.9
10 to 19 units	248	+/-105	1.0%	+/-0.4
20 or more units	674	+/-141	2.7%	+/-0.6
Mobile home	831	+/-199	3.3%	+/-0.8
Boat, RV, van, etc.	81	+/-75	0.3%	+/-0.3
YEAR STRUCTURE BUILT				
Total housing units	25,071	+/-538	25,071	(X)
Built 2010 or later	95	+/-67	0.4%	+/-0.3
Built 2000 to 2009	6,477	+/-456	25.8%	+/-1.8
Built 1990 to 1999	3,903	+/-435	15.6%	+/-1.7
Built 1980 to 1989	3,596	+/-385	14.3%	+/-1.5
Built 1970 to 1979	4,140	+/-439	16.5%	+/-1.6
Built 1960 to 1969	2,153	+/-318	8.6%	+/-1.3
Built 1950 to 1959	2,302	+/-331	9.2%	+/-1.3
Built 1940 to 1949	957	+/-195	3.8%	+/-0.8
Built 1939 or earlier	1,448	+/-252	5.8%	+/-1.0
ROOMS				
Total housing units	25,071	+/-538	25,071	(X)
1 room	958	+/-234	3.8%	+/-0.9
2 rooms	366	+/-143	1.5%	+/-0.6

Subject	Madera Unified School District, California			
	Estimate	Margin of Error	Percent	Percent Margin of Error
3 rooms	1,455	+/-252	5.8%	+/-1.0
4 rooms	3,638	+/-408	14.5%	+/-1.6
5 rooms	8,805	+/-663	35.1%	+/-2.4
6 rooms	4,679	+/-453	18.7%	+/-1.8
7 rooms	2,739	+/-340	10.9%	+/-1.4
8 rooms	1,248	+/-255	5.0%	+/-1.0
9 rooms or more	1,183	+/-280	4.7%	+/-1.1
Median rooms	5.2	+/-0.1	(X)	(X)
BEDROOMS				
Total housing units	25,071	+/-538	25,071	(X)
No bedroom	1,026	+/-246	4.1%	+/-1.0
1 bedroom	1,328	+/-256	5.3%	+/-1.0
2 bedrooms	4,824	+/-521	19.2%	+/-2.0
3 bedrooms	12,953	+/-699	51.7%	+/-2.5
4 bedrooms	4,161	+/-473	16.6%	+/-1.9
5 or more bedrooms	779	+/-209	3.1%	+/-0.8
HOUSING TENURE				
Occupied housing units	22,620	+/-620	22,620	(X)
Owner-occupied	12,411	+/-566	54.9%	+/-2.2
Renter-occupied	10,209	+/-590	45.1%	+/-2.2
Average household size of owner-occupied unit				
	3.48	+/-0.12	(X)	(X)
Average household size of renter-occupied unit				
	4.32	+/-0.19	(X)	(X)
YEAR HOUSEHOLDER MOVED INTO UNIT				
Occupied housing units	22,620	+/-620	22,620	(X)
Moved in 2010 or later	2,513	+/-377	11.1%	+/-1.6
Moved in 2000 to 2009	13,174	+/-604	58.2%	+/-2.4
Moved in 1990 to 1999	3,708	+/-444	16.4%	+/-1.9
Moved in 1980 to 1989	1,744	+/-300	7.7%	+/-1.3
Moved in 1970 to 1979	694	+/-189	3.1%	+/-0.8
Moved in 1969 or earlier	787	+/-189	3.5%	+/-0.8
VEHICLES AVAILABLE				
Occupied housing units	22,620	+/-620	22,620	(X)
No vehicles available	1,687	+/-251	7.5%	+/-1.1
1 vehicle available	6,795	+/-592	30.0%	+/-2.2
2 vehicles available	8,844	+/-588	39.1%	+/-2.5
3 or more vehicles available	5,294	+/-418	23.4%	+/-1.9
HOUSE HEATING FUEL				
Occupied housing units	22,620	+/-620	22,620	(X)
Utility gas	11,044	+/-587	48.8%	+/-2.1
Bottled, tank, or LP gas	3,237	+/-305	14.3%	+/-1.3
Electricity	6,771	+/-523	29.9%	+/-2.2
Fuel oil, kerosene, etc.	68	+/-66	0.3%	+/-0.3
Coal or coke	0	+/-30	0.0%	+/-0.2
Wood	567	+/-132	2.5%	+/-0.6
Solar energy	0	+/-30	0.0%	+/-0.2
Other fuel	193	+/-72	0.9%	+/-0.3
No fuel used	740	+/-171	3.3%	+/-0.7
SELECTED CHARACTERISTICS				
Occupied housing units	22,620	+/-620	22,620	(X)
Lacking complete plumbing facilities	110	+/-94	0.5%	+/-0.4
Lacking complete kitchen facilities	193	+/-106	0.9%	+/-0.5
No telephone service available	626	+/-177	2.8%	+/-0.8

Subject	Madera Unified School District, California			
	Estimate	Margin of Error	Percent	Percent Margin of Error
OCCUPANTS PER ROOM				
Occupied housing units	22,620	+/-620	22,620	(X)
1.00 or less	18,642	+/-657	82.4%	+/-1.8
1.01 to 1.50	2,392	+/-364	10.6%	+/-1.6
1.51 or more	1,586	+/-237	7.0%	+/-1.0
VALUE				
Owner-occupied units	12,411	+/-566	12,411	(X)
Less than \$50,000	600	+/-153	4.8%	+/-1.2
\$50,000 to \$99,999	1,588	+/-259	12.8%	+/-1.9
\$100,000 to \$149,999	2,433	+/-329	19.6%	+/-2.5
\$150,000 to \$199,999	2,861	+/-371	23.1%	+/-2.9
\$200,000 to \$299,999	2,647	+/-359	21.3%	+/-2.6
\$300,000 to \$499,999	1,609	+/-264	13.0%	+/-2.1
\$500,000 to \$999,999	545	+/-167	4.4%	+/-1.4
\$1,000,000 or more	128	+/-68	1.0%	+/-0.5
Median (dollars)	170,000	+/-4,314	(X)	(X)
MORTGAGE STATUS				
Owner-occupied units	12,411	+/-566	12,411	(X)
Housing units with a mortgage	9,159	+/-593	73.8%	+/-2.8
Housing units without a mortgage	3,252	+/-349	26.2%	+/-2.8
SELECTED MONTHLY OWNER COSTS (SMOC)				
Housing units with a mortgage	9,159	+/-593	9,159	(X)
Less than \$300	15	+/-23	0.2%	+/-0.3
\$300 to \$499	96	+/-55	1.0%	+/-0.6
\$500 to \$699	189	+/-88	2.1%	+/-0.9
\$700 to \$999	1,232	+/-245	13.5%	+/-2.5
\$1,000 to \$1,499	3,017	+/-380	32.9%	+/-3.3
\$1,500 to \$1,999	2,137	+/-316	23.3%	+/-3.2
\$2,000 or more	2,473	+/-358	27.0%	+/-3.6
Median (dollars)	1,507	+/-66	(X)	(X)
Housing units without a mortgage	3,252	+/-349	3,252	(X)
Less than \$100	58	+/-44	1.8%	+/-1.3
\$100 to \$199	227	+/-76	7.0%	+/-2.3
\$200 to \$299	530	+/-151	16.3%	+/-4.0
\$300 to \$399	791	+/-150	24.3%	+/-4.0
\$400 or more	1,646	+/-250	50.6%	+/-5.5
Median (dollars)	406	+/-37	(X)	(X)
SELECTED MONTHLY OWNER COSTS AS A PERCENTAGE OF HOUSEHOLD INCOME (SMOCAPI)				
Housing units with a mortgage (excluding units where SMOCAPI cannot be computed)	9,038	+/-586	9,038	(X)
Less than 20.0 percent	1,867	+/-283	20.7%	+/-2.7
20.0 to 24.9 percent	1,155	+/-270	12.8%	+/-2.9
25.0 to 29.9 percent	1,180	+/-280	13.1%	+/-2.8
30.0 to 34.9 percent	1,284	+/-255	14.2%	+/-2.6
35.0 percent or more	3,552	+/-364	39.3%	+/-3.7
Not computed	121	+/-93	(X)	(X)
Housing unit without a mortgage (excluding units where SMOCAPI cannot be computed)	3,204	+/-339	3,204	(X)
Less than 10.0 percent	1,418	+/-262	44.3%	+/-6.0
10.0 to 14.9 percent	750	+/-188	23.4%	+/-5.3
15.0 to 19.9 percent	304	+/-105	9.5%	+/-3.4

Subject	Madera Unified School District, California			
	Estimate	Margin of Error	Percent	Percent Margin of Error
20.0 to 24.9 percent	232	+/-98	7.2%	+/-2.9
25.0 to 29.9 percent	104	+/-51	3.2%	+/-1.6
30.0 to 34.9 percent	45	+/-37	1.4%	+/-1.2
35.0 percent or more	351	+/-116	11.0%	+/-3.5
Not computed	48	+/-40	(X)	(X)
GROSS RENT				
Occupied units paying rent	9,748	+/-580	9,748	(X)
Less than \$200	118	+/-84	1.2%	+/-0.8
\$200 to \$299	180	+/-88	1.8%	+/-0.9
\$300 to \$499	723	+/-199	7.4%	+/-1.9
\$500 to \$749	2,302	+/-313	23.6%	+/-2.9
\$750 to \$999	2,833	+/-335	29.1%	+/-3.1
\$1,000 to \$1,499	2,774	+/-371	28.5%	+/-3.5
\$1,500 or more	818	+/-228	8.4%	+/-2.3
Median (dollars)	871	+/-24	(X)	(X)
No rent paid	461	+/-146	(X)	(X)
GROSS RENT AS A PERCENTAGE OF HOUSEHOLD INCOME (GRAPI)				
Occupied units paying rent (excluding units where GRAPI cannot be computed)	9,552	+/-547	9,552	(X)
Less than 15.0 percent	1,216	+/-256	12.7%	+/-2.4
15.0 to 19.9 percent	1,101	+/-265	11.5%	+/-2.7
20.0 to 24.9 percent	1,177	+/-256	12.3%	+/-2.5
25.0 to 29.9 percent	844	+/-222	8.8%	+/-2.3
30.0 to 34.9 percent	894	+/-249	9.4%	+/-2.5
35.0 percent or more	4,320	+/-414	45.2%	+/-3.9
Not computed	657	+/-177	(X)	(X)

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see Accuracy of the Data). The effect of nonsampling error is not represented in these tables.

The median gross rent excludes no cash renters.

In prior years, the universe included all owner-occupied units with a mortgage. It is now restricted to include only those units where SMOCAPI is computed, that is, SMOC and household income are valid values.

In prior years, the universe included all owner-occupied units without a mortgage. It is now restricted to include only those units where SMOCAPI is computed, that is, SMOC and household income are valid values.

In prior years, the universe included all renter-occupied units. It is now restricted to include only those units where GRAPI is computed, that is, gross rent and household Income are valid values.

The 2007, 2008, 2009, 2010, 2011, and 2012 plumbing data for Puerto Rico will not be shown. Research indicates that the questions on plumbing facilities that were introduced in 2008 in the stateside American Community Survey and the 2008 Puerto Rico Community Survey may not have been appropriate for Puerto Rico.

Median calculations for base table sourcing VAL, MHC, SMOC, and TAX should exclude zero values.

Telephone service data are not available for certain geographic areas due to problems with data collection. See Errata Note #93 for details.

While the 2008-2012 American Community Survey (ACS) data generally reflect the December 2009 Office of Management and Budget (OMB) definitions of metropolitan and micropolitan statistical areas; in certain instances the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB definitions due to differences in the effective dates of the geographic entities.

Estimates of urban and rural population, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2000 data. Boundaries for urban areas have not been updated since Census 2000. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.

Source: U.S. Census Bureau, 2008-2012 American Community Survey

Explanation of Symbols:

1. An '***' entry in the margin of error column indicates that either no sample observations or too few sample observations were available to compute a standard error and thus the margin of error. A statistical test is not appropriate.
2. An '-' entry in the estimate column indicates that either no sample observations or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest interval or upper interval of an open-ended distribution.
3. An '-' following a median estimate means the median falls in the lowest interval of an open-ended distribution.
4. An '+' following a median estimate means the median falls in the upper interval of an open-ended distribution.
5. An '****' entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended distribution. A statistical test is not appropriate.
6. An '*****' entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.
7. An 'N' entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.
8. An '(X)' means that the estimate is not applicable or not available.

Use of Developer Fees:

A School District can use the revenue collected on residential and commercial/industrial construction for the purposes listed below:

- Purchase or lease of interim school facilities to house students generated by new development pending the construction of permanent facilities.
- Purchase or lease of land for school facilities for such students.
- Acquisition of school facilities for such students, including:
 - Construction
 - Modernization/reconstruction
 - Architectural and engineering costs
 - Permits and plan checking
 - Testing and inspection
 - Furniture, Equipment and Technology for use in school facilities
- Legal and other administrative costs related to the provision of such new facilities
- Administration of the collection of, and justification for, such fees, and
- Any other purpose arising from the process of providing facilities for students generated by new development.

Following is an excerpt from the Education Code that states the valid uses of the Level 1 developer fees. It refers to construction and reconstruction. The term reconstruction was originally used in the Leroy Greene program. The term modernization is currently used in the 1998 State Building Program and represents the same scope of work used in the original reconstruction projects.

Ed Code Section 17620. (a) (1) The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code. This fee, charge, dedication, or other requirement may be applied to construction only as follows: ...

The limitations referred to in this text describe the maximum amounts that can be charged for residential and commercial/industrial projects and any projects that qualify for exemptions. They do not limit the use of the funds received.

Determination of Average State allowed amounts for Site Development Costs

Elementary Schools

<u>District</u>	<u>Project #</u>	<u>Acres</u>	<u>Original OPSC Site Development</u>	<u>Inflation Factor</u>	<u>2009 Adjusted Site Development</u>	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
Davis Jt Unified	3	9.05	\$532,282	38.4%	\$1,473,469	2004	\$162,814	
Dry Creek Jt Elem	2	8.5	\$516,347	46.2%	\$1,509,322	2002	\$177,567	
Dry Creek Jt Elem	5	11.06	\$993,868	20.1%	\$2,387,568	2006	\$215,874	
Elk Grove Unified	5	12.17	\$556,011	48.2%	\$1,648,316	2001	\$135,441	
Elk Grove Unified	10	11	\$690,120	48.2%	\$2,045,888	2001	\$185,990	
Elk Grove Unified	11	10	\$702,127	48.2%	\$2,081,483	2001	\$208,148	
Elk Grove Unified	14	10	\$732,837	46.2%	\$2,142,139	2002	\$214,214	
Elk Grove Unified	16	9.86	\$570,198	46.2%	\$1,666,733	2002	\$169,040	
Elk Grove Unified	17	10	\$542,662	46.2%	\$1,586,243	2002	\$158,624	
Elk Grove Unified	20	10	\$710,730	43.2%	\$2,034,830	2003	\$203,483	
Elk Grove Unified	25	10	\$645,923	38.4%	\$1,788,052	2004	\$178,805	
Elk Grove Unified	28	10.03	\$856,468	24.4%	\$2,130,974	2005	\$212,460	
Elk Grove Unified	39	9.91	\$1,007,695	20.1%	\$2,420,785	2006	\$244,277	
Folsom-Cordova Unified	1	9.79	\$816,196	20.1%	\$1,960,747	2006	\$200,281	
Folsom-Cordova Unified	4	7.5	\$455,908	46.2%	\$1,332,654	2002	\$177,687	
Folsom-Cordova Unified	5	8	\$544,213	46.2%	\$1,590,776	2002	\$198,847	
Folsom-Cordova Unified	8	8.97	\$928,197	11.2%	\$2,063,757	2007	\$230,073	
Galt Jt Union Elem	2	10.1	\$1,033,044	38.4%	\$2,859,685	2004	\$283,137	
Lincoln Unified	1	9.39	\$433,498	46.2%	\$1,267,148	2002	\$134,947	
Lodi Unified	3	11.2	\$555,999	46.2%	\$1,625,228	2002	\$145,110	
Lodi Unified	10	11.42	\$1,245,492	46.2%	\$3,640,669	2002	\$318,798	
Lodi Unified	19	9.93	\$999,164	11.2%	\$2,221,545	2007	\$223,721	
Lodi Unified	22	10	\$1,416,212	7.7%	\$3,051,426	2008	\$305,143	
Natomas Unified	6	8.53	\$685,284	46.2%	\$2,003,138	2002	\$234,834	
Natomas Unified	10	9.83	\$618,251	43.2%	\$1,770,061	2003	\$180,067	
Natomas Unified	12	9.61	\$735,211	24.4%	\$1,829,275	2005	\$190,351	
Rocklin Unified	8	10.91	\$593,056	46.2%	\$1,733,548	2002	\$158,895	
Stockton Unified	1	12.66	\$1,462,232	7.7%	\$3,150,582	2008	\$248,861	
Stockton Unified	2	10.5	\$781,675	43.2%	\$2,237,946	2003	\$213,138	
Stockton Unified	6	12.48	\$1,136,704	20.1%	\$2,730,703	2006	\$218,806	
Tracy Jt Unified	4	10	\$618,254	46.2%	\$1,807,204	2002	\$180,720	
Tracy Jt Unified	10	10	\$573,006	38.4%	\$1,586,202	2004	\$158,620	
Washington Unified	1	8	\$446,161	46.2%	\$1,304,163	2002	\$163,020	
Washington Unified	4	10.76	\$979,085	7.7%	\$2,109,575	2008	\$196,057	
Totals		341.16			\$68,791,833	Average	\$201,641	2014 Adjustment \$213,492

Middle and High Schools

<u>District</u>	<u>Project #</u>	<u>Acres</u>	<u>Original OPSC Site Development</u>	<u>Inflation Factor</u>	<u>2009 Adjusted Site Development</u>	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
Western Placer Unified	4	19.3	\$5,973,312	24.4%	\$7,431,085	2005	\$385,030	
Roseville City Elem	2	21.6	\$1,780,588	48.2%	\$2,639,311	2000	\$122,190	
Elk Grove Unified	4	66.2	\$8,659,494	48.2%	\$12,835,704	2000	\$193,893	
Elk Grove Unified	13	76.4	\$9,791,732	48.2%	\$14,513,986	2001	\$189,974	
Elk Grove Unified	18	84.3	\$13,274,562	43.2%	\$19,002,626	2003	\$225,417	
Grant Jt Union High	2	24	\$2,183,840	48.2%	\$3,237,039	2000	\$134,877	
Center Unified	1	21.2	\$1,944,310	46.2%	\$2,841,684	2002	\$134,042	
Lodi Unified	2	13.4	\$1,076,844	46.2%	\$1,573,849	2002	\$117,451	
Lodi Unified	6	13.4	\$2,002,164	46.2%	\$2,926,240	2002	\$218,376	
Galt Jt Union Elem	1	24.9	\$2,711,360	46.2%	\$3,962,757	2002	\$159,147	
Tahoe Truckee Unified	2	24	\$2,752,632	43.2%	\$3,940,412	2003	\$164,184	
Davis Unified	5	23.3	\$3,814,302	43.2%	\$5,460,199	2003	\$234,343	
Woodland Unified	3	50.2	\$8,664,700	46.2%	\$12,663,792	2002	\$252,267	
Sacramento City Unified	1	35.2	\$4,813,386	46.2%	\$7,034,949	2002	\$199,856	
Lodi Unified	4	47	\$7,652,176	46.2%	\$11,183,950	2002	\$237,956	
Stockton Unified	3	49.1	\$8,959,088	43.2%	\$12,824,996	2003	\$261,202	
Natomas Unified	11	38.7	\$3,017,002	38.4%	\$4,175,850	2004	\$107,903	
Rocklin Unified	11	47.1	\$11,101,088	24.4%	\$13,810,282	2005	\$293,212	
Totals		679.3			\$142,058,711	Average	\$209,125	2014 Adjustment
Middle Schools:		260.7			\$49,447,897	Middle	\$189,704	\$200,854
High Schools:		418.6			\$92,610,814	High	\$221,217	\$234,219

REPORT OF THE EXECUTIVE OFFICER
State Allocation Board Meeting, January 22, 2014

INDEX ADJUSTMENT ON THE ASSESSMENT FOR DEVELOPMENT

PURPOSE OF REPORT

To report the index adjustment on the assessment for development which may be levied pursuant to Education Code Section 17620.

DESCRIPTION

The law requires the maximum assessment for development be adjusted every two years by the change in the Class B construction cost index, as determined by the State Allocation Board (Board) at its January meeting. This item requests that the Board make the adjustment it considers appropriate.

AUTHORITY

Education Code Section 17620(a)(1) states the following: "The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code."

Government Code Section 65995(b)(3) states the following: "The amount of the limits set forth in paragraphs (1) and (2) shall be increased in 2000, and every two years thereafter, according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting, which increase shall be effective as of the date of that meeting."

BACKGROUND

There are three levels that may be levied for developer's fees. The fees are levied on a per-square foot basis. The lowest fee, Level I, is assessed if the district conducts a Justification Study that establishes the connection between the development coming into the district and the assessment of fees to pay for the cost of the facilities needed to house future students. The Level II fee is assessed if a district makes a timely application to the Board for new construction funding, conducts a School Facility Needs Analysis pursuant to Government Code Section 65995.6, and satisfies at least two of the requirements listed in Government Code Section 65995.5(b)(3). The Level III fee is assessed when State bond funds are exhausted; the district may impose a developer's fee up to 100 percent of the School Facility Program new construction project cost.

In 2010, the Board did not adjust the fee because the Class B construction index had decreased, which kept it at the 2008 rate of \$2.97 per square foot for Residential and \$.47 per square foot for Commercial/Industrial. In 2012, the Board approved an increase based on the change in the Class B construction index according to the Marshall & Swift (M&S) Eight California Cities Index.

STAFF ANALYSIS/STATEMENTS

The assessment for development fees for 2008, 2010, 2012 and 2014 are shown below for information. According to the M&S Eight California Cities Index and Ten Western States Index and the Lee Saylor Index, the cost index for Class B construction increased by 4.93, 5.38 and 2.13 percent respectively during the period of January 2012 through December 2013, requiring the assessment for development fees to be adjusted as follows beginning January 2014:

Eight California Cities Index Maximum Level I Assessment Per Square Foot

	<u>2008</u>	<u>2010</u>	<u>2012</u>	<u>2014</u>
Residential	\$2.97	\$2.96	\$3.20	\$3.36
Commercial/Industrial	\$0.47	\$0.47	\$0.51	\$0.54

Ten Western States Index Maximum Level I Assessment Per Square Foot

	<u>2008</u>	<u>2010</u>	<u>2012</u>	<u>2014</u>
Residential	\$2.97	\$3.00	\$3.20	\$3.37
Commercial/Industrial	\$0.47	\$0.47	\$0.50	\$0.53

Lee Saylor Index Maximum Level I Assessment Per Square Foot

	<u>2008</u>	<u>2010</u>	<u>2012</u>	<u>2014</u>
Residential	\$2.86	\$2.98	\$3.14	\$3.21
Commercial/Industrial	\$0.46	\$0.48	\$0.51	\$0.52

The M&S Eight California Cities Index fits most appropriately for the construction projects in California. Additionally, it will provide more assessment collection to school districts than the alternate indices.

RECOMMENDATION

Increase the 2014 maximum Level I assessment for development in the amount of 4.93 percent using the M&S Eight California Cities Index to be effective immediately.

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS
January 2014

Grant Amount Adjustments

New Construction / Modernization / Joint-Use	Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-13	Current Adjusted Grant Per Pupil Effective 1-1-14
Therapy/Multipurpose Room/Other (per square foot)	1859.72 1859.73.2 1859.77.3 1859.82 1859.125 1859.125.1	\$159	\$162
Toilet Facilities (per square foot)	1859.72 1859.73.2 1859.82 1859.125 1859.125.1	\$287	\$292
New Construction Only			
Parking Spaces	1859.76	\$12,399	\$12,615
General Site Grant (per acre for additional acreage being acquired)	1859.76	\$15,846	\$16,122
Project Assistance (for school district with less than 2,500 pupils)	1859.73.1	\$5,884	\$5,986
Modernization Only			
Two-stop Elevator	1859.83	\$99,172	\$100,898
Additional Stop	1859.83	\$17,849	\$18,160
Project Assistance (for school district with less than 2,500 pupils)	1859.78.2	\$3,135	\$3,190
Facility Hardship / Rehabilitation			
Current Replacement Cost - Other (per square foot)	1859.2	\$317	\$323
Current Replacement Cost - Toilets (per square foot)	1859.2	\$572	\$582
Interim Housing – Financial Hardship (per classroom)	1859.81	\$32,680	\$33,249
Charter School Facilities Program - Preliminary Apportionment Amounts			
Charter School Elementary	1859.163.1	\$9,244	\$9,405
Charter School Middle	1859.163.1	\$9,786	\$9,956
Charter School High	1859.163.1	\$12,781	\$13,003
Charter School Special Day Class - Severe	1859.163.1	\$29,454	\$29,966
Charter School Special Day Class - Non-Severe	1859.163.1	\$19,696	\$20,039

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS
January 2014

New School Adjustments (Regulation Section 1859.83)

Classrooms in Project	Elementary School Adjusted Grant Effective 1-1-13	Elementary School Adjusted Grant Effective 1-1-14	Middle School Adjusted Grant Effective 1-1-13	Middle School Adjusted Grant Effective 1-1-14	High School Adjusted Grant Effective 1-1-13	High School Adjusted Grant Effective 1-1-14	Alternative Education New School Effective 1-1-13	Alternative Education New School Effective 1-1-14
1	\$264,460	\$269,062	\$1,114,044	\$1,133,428	\$2,423,123	\$2,465,285	\$718,508	\$731,010
2	\$623,137	\$633,980	\$1,249,578	\$1,271,321	\$2,520,645	\$2,564,504	\$871,730	\$886,898
3	\$935,530	\$951,808	\$1,388,420	\$1,412,579	\$3,115,685	\$3,169,898	\$1,523,891	\$1,550,407
4	\$1,185,117	\$1,205,738	\$1,540,486	\$1,567,290	\$3,644,604	\$3,708,020	\$1,714,451	\$1,744,282
5	\$1,391,725	\$1,415,941	\$1,699,162	\$1,728,727	\$4,013,198	\$4,083,028	\$1,905,013	\$1,938,160
6	\$1,687,595	\$1,716,959	\$1,859,494	\$1,891,849	\$4,381,790	\$4,458,033	\$2,095,575	\$2,132,038
7	\$1,986,766	\$2,021,336	\$2,019,821	\$2,054,966	\$4,750,381	\$4,833,038	\$2,286,133	\$2,325,912
8	\$2,216,516	\$2,255,083	\$2,195,029	\$2,233,223	\$5,034,679	\$5,122,282	\$2,486,214	\$2,529,474
9	\$2,216,516	\$2,255,083	\$2,380,150	\$2,421,565	\$5,262,773	\$5,354,345	\$2,692,841	\$2,739,696
10	\$2,606,594	\$2,651,949	\$2,566,926	\$2,611,591	\$5,489,223	\$5,584,735	\$2,899,467	\$2,949,918
11	\$2,606,594	\$2,651,949	\$2,753,701	\$2,801,615	\$5,717,316	\$5,816,797	\$3,701,281	\$3,765,683
12	\$2,743,784	\$2,791,526			\$5,925,581	\$6,028,686	\$3,907,906	\$3,975,904
13					\$6,130,536	\$6,237,207	\$4,114,535	\$4,186,128
14					\$6,335,495	\$6,445,733	\$4,321,162	\$4,396,350
15					\$6,542,109	\$6,655,942	\$4,527,787	\$4,606,570
16					\$6,747,062	\$6,864,461	\$4,734,414	\$4,816,793
17					\$6,953,674	\$7,074,668	\$4,941,041	\$5,027,015
18					\$7,158,631	\$7,283,191	\$5,147,669	\$5,237,238
19					\$7,363,588	\$7,491,714	\$5,354,295	\$5,447,460
20					\$7,570,197	\$7,701,918	\$5,560,921	\$5,657,681
21					\$7,775,158	\$7,910,446	\$5,767,697	\$5,868,055
22					\$7,980,114	\$8,118,968	\$5,974,325	\$6,078,278
23							\$6,180,952	\$6,288,501
24							\$6,387,578	\$6,498,722
25							\$6,594,202	\$6,708,941
26							\$6,800,834	\$6,919,169
27							\$7,007,459	\$7,129,389



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Adoption of a Resolution that approves the School Facility Needs Analysis authorizing the levying of alternative school facility fees on residential development.

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

Agenda Placement: New Business

Background/ rationale:

Pursuant to Education Code Section 17620 and Government Code Sections 65995 et seq., the District is required to approve a School Facilities Needs Analysis (SFNA) in order to levy fees on development that are higher than the statutory fees set by the State of California.

It is recommended that the Board review, consider, and approve the School Facility Needs Analysis.

The Board is asked to approve one of 3 various resolutions:

- Adopt Resolution No. 07-2014/15 approving the School Facility Needs Analysis and maintain the current Level II fee in the amount of \$3.88 per square foot; or
- Adopt Resolution No. 13-2014/15 approving the School Facility Needs Analysis and establishing Level II fees in the amount of \$5.01 per square foot; or
- Adopt Resolution No. 14-2014/15 approving the School Facility Needs Analysis and establishing a Level II fee determined by the Board.

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

Financial impact: To be determined

Superintendent's recommendation:

The Superintendent recommends adopting Resolution No. 07-2014/15 approving the School Facility Needs Analysis and maintaining the current Level II fee in the amount of \$3.88 per square foot.

Supporting documents attached:

School Facility Needs Analysis; Resolution No. 07-2014/15; Resolution No. 13-2014/15; and Resolution No. 14-2014-15.

MADERA UNIFIED SCHOOL DISTRICT
1902 HOWARD ROAD
MADERA, CA 93637
559.675.4500

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School Facilities
Needs Analysis
for
Madera Unified
School District

Edward Gonzalez
Superintendent

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Chapter 1: Executive Summary

The Madera Unified School District serves the students in grades kindergarten through twelfth in the city of Madera and surrounding areas.

Enrollment in grades K-12 for the current school year (2013-14) was 19,592 students at the time of the official enrollment census taken in the fall. Most schools are operating close to maximum capacity, and some schools are over design capacity and rely on portables to temporarily accommodate students. Projects have been proposed to provide additional space.

Residential development is projected to add 380 housing units in the next five years. This pace is based on recent activity as seen over the past years along with estimates from planned projects.

Applying the methodology prescribed by State law for Level 2 fees (see next section for a more detailed discussion), this School Facilities Needs Analysis finds the Madera Unified School District justified in levying a fee of **\$5.01 per square foot** on residential development subject to the fee. This fee may be applied by the District as an alternate to other School Facility Fees. The Level 2 amount justified in this study is \$1.65 per square foot higher than the current Level 1 rate approved by the SAB.

Expected revenues from Level 2 fees in the next five years are projected to be \$3.59 million. This is an annual increase of just over \$236,000 compared to the standard Level 1 fees. This fee will provide up to one-half of the cost of needed school projects, with the other half expected to be provided by the State building program. Additional District funds may be required to supplement these fees to provide quality schools for the District's students.

The analysis of commercial/industrial projects shows justification for the **Level 1** maximum State fee of **\$0.54** per square foot of construction for all types of projects with the exception of Rental Self Storage projects which may be charged a development impact fee of **\$0.42** per square foot.

Chapter 2: Context and Legal Requirements

This document, the Madera Unified School District's School Facilities Needs Analysis, exists to fulfill a statutory requirement established by the California Government Code. A school district must prepare or have prepared a School Facilities Needs Analysis (SFNA) as a prerequisite to imposing "Alternate" fees on new housing to provide funding for additional school facilities needed to accommodate students anticipated from those new homes.

The SFNA is not used to justify other forms of fees or mitigation agreements, and is not a facilities plan or financing study for the school district. Its purpose is narrowly defined and this document should be used only to fulfill statutory requirements for the stated fees.

A. History and Context of SB 50 School Facility Fees

Senate Bill 50 (SB 50)¹ was passed during the 1998 session of the California Legislature as a comprehensive restructuring of the state's school facility construction and funding process. Parts of the legislation became effective when the state's voters approved Proposition 1-A, a \$9.2 billion school and university construction/modernization bond².

SB 50 also changed the legal process whereby builders of new homes could be required to pay for new or expanded schools to serve the new homes. A spectrum of local ordinances, policies, and requirements were largely replaced with a statewide, three-tier system. In this new system, tiers or levels are:

Level 1: similar to 1986 fee structure, now \$3.36 per sq. foot³

Level 2: up to 50% of the State allowed cost for construction and sites, if the school district meets specified eligibility tests⁴ (assumes State pays other 50% of cost.)

Level 3: same as Level 2, but includes State's 50% share only when the State declares it is out of funds for new construction.⁵ Level 3 fees have been suspended through December 2014 or until a State bond is passed, whichever occurs first.

Level 2 fees are new grants of authority to school districts, but are counterbalanced by a firm prohibition on other local fees and other requirements on housing developments.

Level 2 fees are referred to by the Legislation as "Alternate" fees.

¹ Chapter 407, Statutes of 1998

² Statewide Proposition 1-A, November 3, 1998

³ Rate effective January 22, 2014

⁴ See Calif. Government Code Section 65995.5

⁵ See Calif. Government Code Section 65995.7

A significant change with the current fee program is the local school district's ability, if it meets the eligibility tests, to impose a Level 2 without involving the city or county having control of land use approvals within the school district.

Many other changes to the school building process occurred with passage of SB 50 and Proposition 1-A. This report focuses only on fees, but these changes should be viewed in the context of the amended system.

B. Legal Requirements to Impose Alternate Fees

For a school district to impose Level 2 fees, it must meet a number of eligibility tests specified in SB 50. The Madera Unified School District has satisfied these requirements, including **3c** (over 15% capital facility debt ratio) and **3d** (over 20% portable classrooms).

1. Apply for New Construction funding to establish a baseline capacity

The Madera Unified School District has submitted its documents to OPSC for new construction and has had its eligibility baseline established. The District will apply for new construction funding as projects arise.

2. Be eligible for New Construction funding

The Madera Unified School District has been determined by the Office of Public School Construction and the State Allocation Board to be eligible for new construction funding.

3. Satisfy two of the four following tests:

- a. Have substantial enrollment⁶ on Multi-Track calendar,
- b. General Obligation bond in past four years with at least 50% yes vote,
- c. Have issued debt or incurred obligations used for capital outlay equal to 15% of district's bonding capacity⁷,
- d. Use relocatable (portable) classrooms for at least 20% of the district's total classrooms.

The Madera Unified School District satisfies at least two of these four tests:

(b) The district has a bonding capacity of \$128,564,573 and has GO bond and COP debt of \$88,771,303 which is a debt ratio of 69.05%.

⁶ Generally defined as 30% of the District's K-6 enrollment; special rules for 9-12 districts.

⁷ If the debt includes landowner-voted Mello Roos debt approved after 11/4/98, then the threshold level is 30% rather than 15%.

(d) More than 20% of the District's total classrooms have been determined by criteria of the Office of Public School Construction to be "portable" classrooms. There are 197 portable classrooms out of a total of 756 classrooms which results in 26.1% portables.

4. Prepare a School Facilities Needs Analysis

The Madera Unified School District caused this School Facilities Needs Analysis to be prepared for review and adoption by the Board of Education.

5. Follow the procedures and process identified in State law

The Madera Unified School District will follow the adoption process and procedures as specified in State law.

Chapter 3: Data Used in Analysis

This Chapter presents the data used to calculate the fee. Chapter 4 contains the actual calculation. Many of these data elements are prescribed in state law and are presented as required.

Data elements to be reviewed include:

- A. Historic Pupil-per-Home Yield Rates**
- B. Housing Projection for the Next Five Years**
- C. Enrollment from New Homes Built in the Next Five Years**
- D. Capacity and Space Available for Students from New Residential Units**
- E. State Construction Grant Amount for Unhoused Pupils from New Housing**
- F. Site Acquisition and Site Development Grant Allowances**

A. Historic Pupil-per-Home Yield Rates

SB 50 prescribed how pupil-per-home yield rates are to be calculated for a SFNA. The method is to identify homes built in the past five years that are similar to homes expected to be built in the projection period (the next five years).

Yield rates are to be calculated separately for elementary, middle and high school students.

The homes built in the District during the past five years were matched with the database of students enrolled to determine these yield factors. The addresses for the housing units were compared to the student data for 2013/14. The method was to identify as many new homes built within the five year window that could be mapped in the GIS program. The permits were pulled at least 6 months prior to the date of the student data collection (October 2013) to ensure they could be occupied.

Data is presented as required by grade level group. All housing types have been combined since only one fee may be assessed for all residential development types and the historic construction types are expected to match the future construction types.

Pupil-per-home yield results:

	K-6	7-8	9-12	Total
All Types	0.358	0.093	0.171	0.622

The average size housing unit built in the past three years has averaged 1,886 square feet. This average size will be used for the units projected in the next five years.

B. Housing Projection for the Next Five Years

As required by SB 50, new housing units have been projected for the next five years. Data from city and county planners have been used to make the projection shown below along with a review of the historic construction rates.

**New Residential Units in the Next Five Years
(2014-15 through 2018-19)**

Dwelling Type	<u>5 Year Total</u>
All Types	380

These projections are estimates and precise numbers in a given year may vary from the table, however the total for the five year period reflects plans approved or in process. The projected construction rate is estimated to average 76 housing units per year.

C. Enrollment from New Homes Built in the Next Five Year

Multiplying the number of new homes by the pupil-per-home yield rate gives the expected number of pupils from the new homes to be built in the next five years. This approach, which is prescribed in State law, has certain limitations: First, the yield rate is likely to be lower as new homes typically have fewer students soon after construction than will be seen after the neighborhood is established; and second, the five year window minimizes the need for intermediate and high school facilities which often need more than five years of enrollment growth to require a full size facility. As a result, the formula under SB 50 generally understates a school district's long term need.

SB 50 allows a five year projection to be utilized to determine the number of projected students from new residential development. Using this methodology, the District has projected the number of new housing units for the next five years and multiplied by the yield factors to determine an estimate of students to be projected from new housing.

**Madera Unified School District
New Students Projected by Grade Level
For Development Through 2019**

Grade Level	Student Yields for New Residential Dev.	Enrollment Projections
All Development		380 Units
K-6	0.358	136
7-8	0.093	35
9-12	0.171	65
Total	0.622	236

D. Capacity and Space Available for Students from New Residential Units

As calculated by the State's prescribed methodology on form SAB 50-02 and then adjusting for the projects constructed since the baseline was established, a total of 16,378 spaces exist in the District's schools as shown below.

MADERA UNIFIED SCHOOL DISTRICT Capacity of Existing Facilities						
		<u>K-6</u>	<u>7-8</u>	<u>9-12</u>	<u>SDC</u>	<u>TOTAL</u>
SB 50 Baseline:		6,425	1,917	2,632	0	10,974
Completed Projects	Project #	Capacity Added/Grants Funded				
Nishimoto/Desmond	1	600	891	0	39	1,530
Madera South High	2	0	0	783	0	783
Madera South High	3	0	0	675	0	675
Cesar Chavez Elem	4	725	0	0	26	751
Nishimoto	5	94	0	0	0	94
Madera High	6	0	0	27	0	27
Pershing Elem	8	725	0	0	26	751
Parkwood Elem	9	700	0	0	26	726
Portables Added	N/A	0	54	0	13	67
Totals for Completed Projects		2,844	945	1,485	130	5,404
Grand Totals		9,269	2,862	4,117	130	16,378

After determining the enrollment, the number of students must be compared to the District's existing capacity based on the "baseline" capacity total used when applying for state new construction funds. The difference between the students and existing capacity is the "space available". The "unhoused students" generated from the new housing developments are those that remain after accounting for any space available and used to calculate the allowable Level 2 fees.

The "Total Enrollment through 2019" shown on the following table is for information purposes only. It shows the projected enrollment in five years based on the cohort survival methodology and adjusts for the projected impact of the new housing developments. It is not a demographic-based analysis.

Madera Unified School District
Unhoused Students from Development Through 2019

Grade Level	Students From New Housing	Total Enrollment through 2019	Space Needed	Capacity per SB 50	Space Available	Net Unhoused Students
	[1]	[2]	[3]	[4]	[5]	[6]
K-6	134	13,024	12,890	9,269	0	134
7-8	35	3,186	3,151	2,862	0	35
9-12	64	5,553	5,489	4,117	0	64
SDC	3	264	235	130	0	3
Total	236	22,027	21,765	16,378	0	236

[1] Projected added enrollment through 2019 based on planned residential development

[2] Based on SAB 50-01 methodology with 380 housing units

[3] Space needed within existing facilities to house students living in existing housing units

[4] Based on SB 50 methodology of capacity calculation

[5] Space available for students from new developments

[6] Net unhoused students in 2019 due to new housing developments

The "Space Needed" is determined based on a more comprehensive analysis of the District's current, past and projected enrollments independent of any new housing units. For each grade grouping, the maximum enrollment is shown during the past four years and the next five years. The result is the number of seats that need to be reserved for students from the existing housing units in the District. This insures adequate seats will be available for the housing units that are already existing within the District. The current and past enrollments are shown on the SAB 50-01 which is included in the appendix.

The "Capacity per SB 50" summarized in this table is from the calculations done on the previous page and is based on State loading standards.

The "Space Available" is determined by comparing the "Space Needed" to the "Capacity per SB 50". If the District has excess capacity, then those seats will be used to reduce the number of unhoused students projected from new developments.

The result of this table is the "Net Unhoused Students" which will be used to determine the costs of the facility needs. Therefore, of the 236 new students projected from new developments, there are 236 (100%) that will need to be housed in new facilities.

E. State Construction Grant Amount for Unhoused Pupils from New Housing

When calculating the Level 2 fees, the number of projected unhoused students is multiplied by the State's new construction grant amount. Those amounts which are shown below are updated annually by the State Allocation Board each January.

The following chart assumes that 1.2% of the new student population generated from new housing units will consist of special education students. This is equal to the current ratio of students who are enrolled in special education classes.

Grant Amounts Projected for Unhoused Students

<u>Grade Level</u>	<u>Students</u>	<u>Allowance</u>	<u>Grant</u>
K-6	134	\$10,099	\$1,353,266
7-8	35	\$10,706	\$374,710
9-12	64	\$13,661	\$874,304
SDC	3	\$19,028	\$57,084
TOTALS	236		\$2,659,364

The cost per student amounts include State funded allowances for fire alarm and sprinkler requirements for new school projects as of January 2014.

F. Site Acquisition and Site Development Grant Allowance

1. Eligible Site Acquisition Costs

When calculating the Level 2 fees, the grant totals listed above are added to half the estimated site acquisition costs that are projected for the next five years, and eligible site development costs. The following table shows the total acres needed based on the CDE (California Department of Education) standards for site sizes.

Site Needs

Average Size Schools

	<u>Acres</u>	<u>Students</u>	<u>Projected Unhoused Students</u>	<u>Equivalent Sites Needed</u>	<u>Site Acres Needed</u>
Elementary	10	600	136	0.23	2.27
Middle	20	800	35	0.04	0.88
High	40	1500	65	0.04	1.73
			TOTAL		4.88

For purposes of calculating the Level 2 fee, the District will need 4.88 acres of additional land. The site costs are based on acquisition at \$74,784 per acre for sites useable for school purposes based on Department of Education standards. The total site cost is projected to be \$364,947. The total amount included for 50% of the total site acquisition costs is \$182,474.

The land value per acre was based on the price paid for the property acquired for the Parkmont Elementary school site and other properties on the market as shown in the next figure.

<u>Address</u>	<u>Price</u>	<u>Acres</u>	<u>Price/Acre</u>	<u>Source</u>
Parkmont School			\$67,887	OPSC
Skyview Rd, Madera	\$129,000	1.95	\$66,154	realtor.com
Road 35	\$75,000	2.26	\$33,186	trulia.com
Madera Commercial Lane	\$649,000	4.92	\$131,911	loopnet.com
Average			\$74,784	

2. Eligible Site Development Costs

SB 50 allows the inclusion of site development costs in the fee calculation. These costs are limited to one half of the actual or estimated service site improvements, off site improvements and utility costs which would be allowed by the State Allocation Board. These improvements can include applicable drainage, utility and road improvements. In addition, the SAB now has a grant that provides for general site development costs which is based on a per acre value in addition to a percentage of the projects pupil grant allowance.

The development costs were derived from historical project costs funded by the State. The average amounts totaled \$213,492 for elementary, \$200,854 for middle school and \$234,219 for high school sites. The total need is for 4.88 acres developed at a cost of \$1,066,577. The 50% eligible site development costs that can be included in the Level 2 computation totals \$533,289. The recent changes that allow for general site development costs amount to \$215,140 for the 4.88 acres that need to be developed. The following figure summarizes the site acquisition and development costs.

COST OF SITES NEEDED

	<u>Acres To Be Bought</u>	<u>Land Cost/Acre</u>	<u>Land Cost</u>	<u>Development Cost/Acre</u>	<u>Dev. Cost</u>	<u>TOTAL SITE NEEDS</u>
Elementary	2.27	\$74,784	\$169,760	\$213,492	\$484,627	\$654,387
Middle	0.88	\$74,784	\$65,810	\$200,854	\$176,752	\$242,562
High	1.73	\$74,784	\$129,377	\$234,219	\$405,199	\$534,576
Totals	4.88		\$364,947		\$1,066,577	\$1,431,525
		50%	\$182,474		\$533,289	\$715,762

General Site Development

	<u>Acres</u>	<u>Allowance/ Acre</u>	<u>Base Cost</u>	<u>% Allowance</u>	<u>Added Cost</u>	<u>Total Cost</u>
Elementary	2.27	\$16,122	\$36,597	6%	\$81,196	\$117,793
Middle	0.88	\$16,122	\$14,187	6%	\$22,483	\$36,670
High	1.73	\$16,122	\$27,891	3.75%	\$32,786	\$60,677
Totals	4.88					\$215,140

The “Added Cost” portion of the general site development allowance was determined by multiplying the percentage allowance shown by the pupil grant funding amounts on page 9.

G. Projects to be Funded with Level 2 Fees

Fees collected in the next five years will be spent on known and future school construction projects. Projects may include but are not limited to the following:

- 1. New schools and/or sites**
- 2. New classrooms at existing schools**
- 3. Additional support facilities at existing campuses to accommodate increased enrollments**
- 4. Portables used for interim housing needs**

As provided by State law, fees may be used for the reasonable administrative costs of collecting the fees, and for legal and other costs of justifying and imposing the fees.

Chapter 4: Calculation of Level 2 Fee

This Chapter applies the data identified above and calculates the fee justified. The process follows requirements of SB 50 as enacted in the Government Code and Education Code.

After figuring the aggregate projected costs, the total was divided by the number of projected residential units to derive the per unit cost. After dividing the per unit cost by the average square footage for the average residential unit, the per square foot assessment amount was established. Based on these calculations, the Level 2 fee within the Madera Unified School District for the next 12 months is calculated to be \$5.01 per square foot, for residential units.

Madera Unified School District SB 50 Fee Determination

Grade Level	Base Need			Land Acquisition & Site Development			Total Need
	Unhoused Students	Cost per Student	Total Cost	Land Acquisition	Site Development	Total Land & Site Dev.	
		[1]		[2]	[3]	[4]	
K-6	134	\$10,099	\$1,353,266	\$84,880	\$360,106	\$444,987	\$1,798,253
7-8	35	\$10,706	\$374,710	\$32,905	\$125,046	\$157,951	\$532,661
9-12	64	\$13,661	\$874,304	\$64,688	\$263,276	\$327,965	\$1,202,269
SDC	3	\$19,028	\$57,084	\$0	\$0	\$0	\$57,084
Totals	236		\$2,659,364	\$182,474	\$748,429	\$930,903	\$3,590,267

New Housing Unit Area

Unit Type	Number of Units	Area per Unit	Total Area	Level 2 Fee \$ /Sq. Ft.
All	380	1,886	716,680	\$5.01
Totals	380		716,680	

[1] Cost per student per SB 50 allowance for new construction projects.

[2] Equals one half of the estimated land acquisition costs.

[3] Equals one half of the estimated site development costs including general site development costs.

[4] Total cost assumes 4.88 acres to be acquired.

The grant amounts shown include the amounts allowed by OPSC for fire alarms and sprinklers as of 1/22/2014.

A. Reduce Cost by Other Available Funds, Including Owned Sites

SB 50 requires that the cost of serving students from new housing be reduced by other available local funds. The Madera Unified School District potentially has several such sources of funds.

1. Fees on Senior Housing and Commercial/ Industrial Projects

Fees collected on senior housing and commercial or industrial development projects must be used to reduce the Level 2 fee amount, unless the fees are committed to other projects.

The District has applied these revenues to pay any lease costs of portable classrooms that provide space for students from existing housing that accommodates workers in the senior housing projects or commercial/ industrial projects. By entering into such lease agreements, the Governing Board does not dedicate these funds to facilities necessitated by new residential construction subject to Alternate fees⁸.

2. Voter Approved Bond Measure

The GO Bond passed in 2006 by the School District has some remaining funds which are dedicated to a new elementary school which is needed to house existing students to relieve overcrowding. No funds are available to house students from proposed new development projects.

3. Surplus Property

The District does not have any surplus property which can be used to reduce the costs of facility needs identified in this report.

Based on the preceding paragraphs, there are no local funds available to reduce costs to accommodate students from future new residential development.

⁸ See Government Code Section 65995.5 (c)(2) and 65995.5 (f).

Chapter 5: Nexus Between Fees and Projects Subject to Fees

California law allows school districts that have demonstrated a need for new or expanded school facilities to assess a fee on each building permit issued within its territory⁹. The fee only may be used to offset the capital cost needed to serve students from projects subject to the fee. (A small amount may be used for administering the fee program.) Other means of funding school building projects are available, and many residential developments provide funding for new or expanded schools by arrangements not based on this statutory authority.

A. Procedural Requirements for School Facility Fees

Before levying any fee, a school district or other public agency must show a connection between the fee and the project or activity that must pay the fee, and further must show that the fees will be used to alleviate a cost or burden caused by that development activity. Statutory and case law is clear that fees may not be used to address general or unrelated needs of the public agency. These justification requirements are sometimes known as the "Nexus tests" or "AB 1600" criteria. A nexus test demonstrates the linkage or closeness of the fee and its use to the activity causing the need. AB 1600 is shorthand for the procedural requirements found in the Government Code to levy any fee on a development project in California.¹⁰

Later sections of this chapter will address each of the statutory tests and evaluate whether School Facility Fees at the adjusted rate meet the necessary legal requirements. The facts and analyses in this document are presented for use by the governing board of this school district when making the findings needed to adopt a resolution levying a fee.

B. Background and Current Conditions in the District

The Madera Unified School District continues to be impacted from the growth experienced over the past several years and the continued development of new homes, as discussed earlier in this report. Earlier Sections have discussed school expansion and construction projects to accommodate students from the new homes.

Combining the preceding factors has established a cost to accommodate new students from residential developments of \$10.02 per square foot, the local one-half share of which is **\$5.01** per square foot. Fees under other statutes apply to commercial and senior housing projects.

⁹ See Calif. Education Code Section 17620 *et. seq.* and Government Code Section 65995, *et seq.*

¹⁰ See Govt. Code Section 66000, *et. seq.*, also known as the Mitigation Fee Act. (Assembly Bill 1600 was the law that codified and reorganized these requirements.)

C. Specific Criteria for Levy of School Facility Fees

Various specific criteria must be satisfied to impose Level 2 School Facility fees. The following discussion will show that the proposed Alternate fees meet these criteria.

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

School Facility fees may be levied "for the purpose of funding the construction or reconstruction of school facilities"¹¹. Fees may not be used for regular maintenance, routine repair, inspection or removal of asbestos containing materials, or purposes of deferred maintenance, as defined¹².

Level 2 School Facility fees shall be used by this school district for the construction of school facilities at existing and future campuses. Specific uses were listed in Chapter 3.

2. Uses to Which the Fee will be Put: Section 66001(a)(2)

Specific uses may include but are not limited to: the design of new construction projects, acquisition of land, construction of new permanent buildings, placement of modular classrooms on a short term or long term basis, modernization and/or reconstruction projects, necessary permit and plan checking fees, testing and inspection costs, necessary furnishing and equipment, and related costs of construction projects. In addition, fees will be used for the lease of interim school facilities pending availability of newly constructed, modernized or reconstructed facilities. Fees may be used for the legal and administrative costs of establishing and administering the fee program and for planning needed new schools to serve growth areas.

Facilities that may be affected include those projects listed in Chapter 3 and all existing properties owned by the District and future sites to be acquired for school purposes.

In addition, Government Code Section 65995.5 (f) requires that "A fee, charge, dedication, or other requirement . . . shall be expended solely on the school facilities identified in the needs analysis as being attributable to projected enrollment growth from the construction of new residential units." This requirement is met by tracking the use of the fees in a specific accounting fund and is made public through an annual report to the school board that documents the use of such fees.

¹¹ Educ. Code 17620(a)(1)

¹² Educ. Code 17620(a)(3)

3. Reasonable Relationship Between Use of Fee and Type of Project on Which Fee is Levied: Section 66001(a)(3)

For residential projects, the relationship of new homes to public school enrollment is demonstrated by the students living in the new homes. Yield data from recently built housing in the District confirms this relationship. Housing projects that prohibit occupancy by school age children typically are exempt from Level 2 fees¹³.

4. Reasonable Relationship Between the Need for the Public Facility and Type of Project: Section 66001(a)(4)

This section will show: (1) that additional school facilities are needed to accommodate students from projects subject to the fee, (2) the school facility construction/reconstruction projects identified are reasonable given the need created by the projects subject to the fee, and (3) that no other funding source is available or expected which will preclude the need for fees on new development projects.

a. Need for additional school facilities

Enrollment projections show that all existing facilities will continue to be needed to serve existing students and enrollment other than from new development. There is insufficient space available for students from residential development without planning, designing, and constructing additional school facilities.

b. Reasonableness of the Identified Projects

The number of students expected clearly indicates the need for new school facilities. The District has considered and rejected temporary measures such as long-term use of temporary classrooms at existing schools, converting schools to a Multi-Track calendar, and other means of avoiding construction that will adversely affect the existing students and the community.

c. Alternative Funding for the Identified Projects

Other funding sources are not available or reasonably expected for the projects needed to accommodate students from new housing. Current balances in the fee fund are pledged to current projects or paying off earlier expansion, modernization, improvement, or other projects. Other funding sources are required to meet existing non-development related facility needs, including modernization/renovation of existing schools,

¹³ Generally, this requires a specific deed restriction.

replacement of existing temporary classrooms, or other needs of the school district.

5. Reasonable Relationship Between Amount of Fee and Cost of Facility Attributable to Development Paying Fee: Section 66001(b)

This test requires that the public agency show two relationships: (1) that the amount of the fee is properly based on the portion of the needed facility that is attributable to new development, and (2) that the amount of the expected fees from new development be feasible to have the needed project financed and built.

a. Amount attributable to residential development

Preceding discussion has shown that new school facilities are needed to serve students expected from future new homes. The financial analysis is based on costs per pupil so that total costs may be prorated or allocated between new development and any other causes.

b. Feasibility of funding project

The cost of needed new facilities to serve students is greater than may be funded by fees alone. The school district will seek additional funding or reductions in cost from all sources. It is anticipated that future bond funds, state funds, existing agreements with builders, other local funds, and future state reimbursement will provide sufficient funding to build the needed school projects. Funding, including borrowing based on fees expected more than five years in the future, may be used to allow projects to begin construction to better meet public needs.

6. Fees collected for projects more than five years in future: Section 66001(d)

It is not expected that any fees will remain unspent and held for projects more than five years after collection. School district staff will monitor requirements of this section through their annual reports on fees collected and spent.

7. Fees that are conditions of approval: Section 66005(a)

This section requires that fees imposed as a condition of approval of a development or a development project not exceed the "estimated reasonable cost of providing the service or facility for which the fee or exaction is imposed". Fees levied for school facility purposes by this school district are based on the actual cost of needed facilities and will not exceed the estimated reasonable cost of the facilities for which they are imposed.

8. Time of payment of School Facility Fees: Section 66007

School Facility Fees for this school district will be collected, absent other arrangements, prior to issuance of a building permit. An account has been established, ongoing appropriations have been made of funds for planning, design, or construction of needed facilities, and a proposed construction schedule or plan has been adopted. Except as modified by other documentation of the school district, the construction schedule for the needed school facilities identified in this plan will be within the next five years.

9. Exemption for project to replace damaged buildings due to a Natural Disaster: Govt. Section 66011 and Education Code Section 17626

This school district will not levy fees on projects statutorily exempt as replacements for structures damaged or destroyed by a natural disaster as determined by the Governor.

10. Fees on Commercial, Industrial, and Agricultural Projects: Education Code Sections 17621, 17622

This section does not apply as Level 2 fees are not imposed on commercial, industrial, or agricultural construction projects.

D. Notice of Change and Time of Implementation

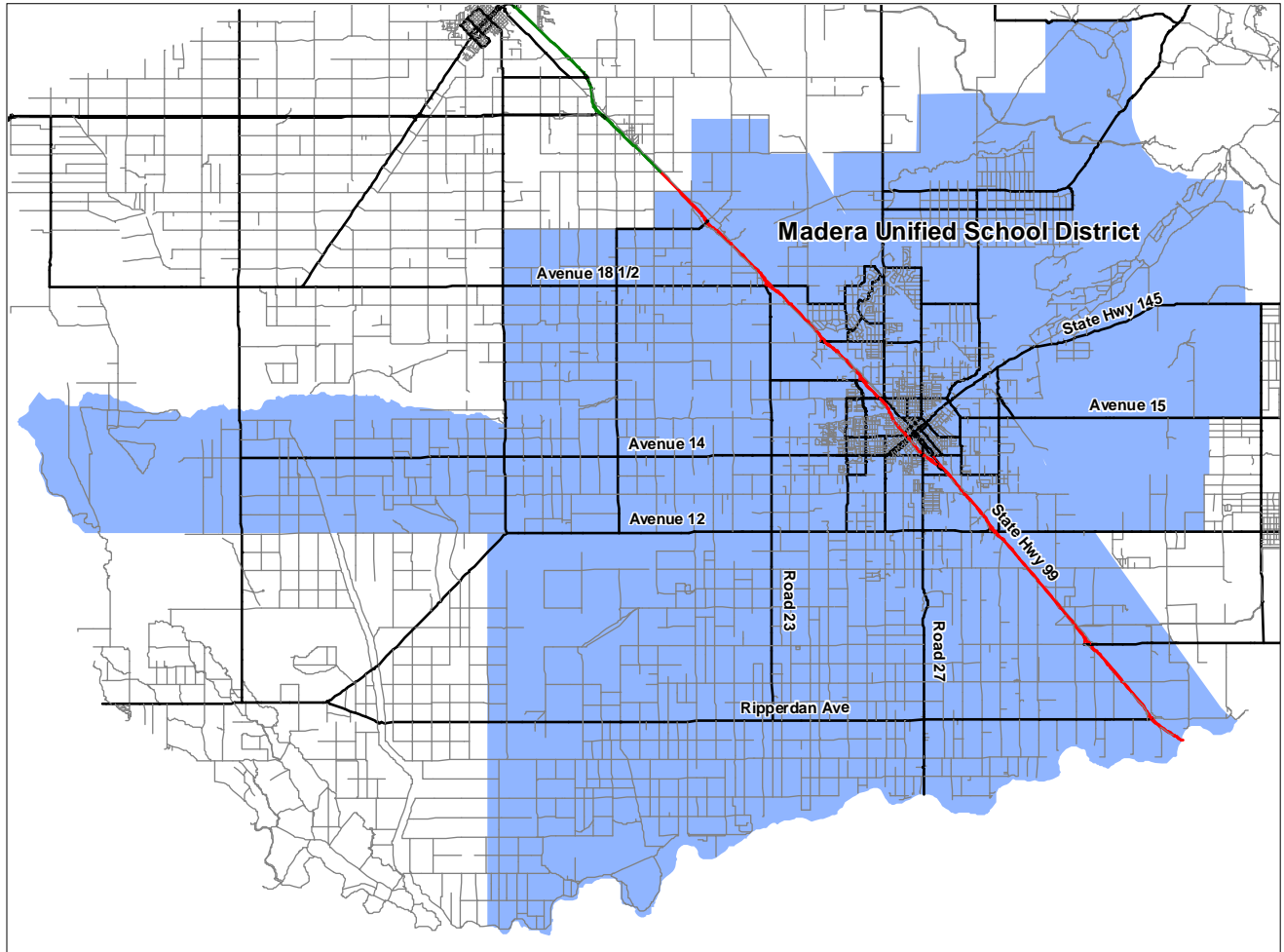
Following action of the governing board to adopt a resolution establishing rates for Level 2 fees, staff will transmit a copy of the resolution and a map of the District's boundaries to the planning/building departments of the county and all cities which are served by the District informing those agencies of the revised amounts and the effective date of the new fees. The effective date of the fees shall be immediately upon action of the Governing Board¹⁴.

E. Conclusion

Compliance with the preceding nexus requirements establishes that the Madera Unified School District is eligible to impose these fees authorized by State law. The following map shows the geographic area for which the District is authorized to collect these fees.

¹⁴ See Government Code Section 65995.6(f).

F. District Map:



Chapter 6: Commercial/Industrial Level 1 Fees

Impact of Commercial/Industrial Development

There is a correlation between the growth of commercial/industrial firms/facilities within a community and the generation of school students within most business service areas. Fees for commercial/industrial can only be imposed if the residential fees will not fully mitigate the cost of providing school facilities to students from new development.

The approach utilized in this section is to apply statutory standards, U.S. Census employment statistics, and local statistics to determine the impact of future commercial/industrial development projects on the District. Many of the factors used in this analysis were taken from the U.S. Census, which remains the most complete and authoritative source of information on the community in addition to the “1990 SanDAG Traffic Generators Report”.

Employees per Square Foot of Commercial Development

Results from a survey published by the San Diego Association of Governments “1990 San DAG Traffic Generators” are used to establish numbers of employees per square foot of building area to be anticipated in new commercial or industrial development projects. The average number of workers per 1,000 square feet of area ranges from 0.06 for Rental Self Storage to 4.79 for Standard Commercial Offices. The generation factors from that report are shown in the following table.

Commercial/Industrial Category	Average Square Foot Per Employee	Employees Per Average Square Foot
Banks	354	0.00283
Community Shopping Centers	652	0.00153
Neighborhood Shopping Centers	369	0.00271
Industrial Business Parks	284	0.00352
Industrial Parks	742	0.00135
Rental Self Storage	15541	0.00006
Scientific Research & Development	329	0.00304
Lodging	882	0.00113
Standard Commercial Office	209	0.00479
Large High Rise Commercial Office	232	0.00431
Corporate Offices	372	0.00269
Medical Offices	234	0.00427

Source: 1990 SanDAG Traffic Generators report

Students per Employee

The number of students per employee is determined by using the 2008-2012 American Community Survey 5-Year Estimates for the District. There were 24,602 employees and 22,620 homes in the District. This represents a ratio of 1.0876 employees per home.

There were 18,956 school age children attending the District in 2010. This is a ratio of 0.7705 students per employee. This ratio, however, must be reduced by including only the percentage of employees that worked in their community of residence (36.9%), because only those employees living in the District will impact the District's school facilities with their children. The actual ratio of students per employee in the District is 0.2843.

School Facilities Cost per Student

State costs for housing commercially generated students are the same as those used for residential construction.

Residential Offset

When additional employees are generated in the District as a result of new commercial/industrial development, fees will also be charged on the residential units necessary to provide housing for the employees living in the District. To prevent a commercial or industrial development from paying for the portion of the impact that will be covered by the residential fee, this amount has been calculated and deducted from each category. The residential offset amount is calculated by multiplying the following factors together and dividing by 1,000 (to convert from cost per 1,000 square feet to cost per square foot).

- Employees per 1,000 square feet (varies from a low of 0.06 for rental self storage to a high of 4.79 for office building).
- Percentage of employees that worked in their community of residence (36.9 percent).
- Housing units per employee (0.9194). This was derived from the 2008-2012 ACS 5 Year Estimates data for the District, which indicates there were 22,260 housing units and 24,602 employees.
- Percentage of employees that will occupy new housing units (75 percent).
- Average square feet per dwelling unit (1,886).
- Residential fee charged by the District (\$3.36 per square foot).

The following chart shows the calculation of the school facility costs generated by a square foot of new commercial/industrial development for each category of development.

School Facilities Needs Analysis 2014

Madera Unified School District



Madera Unified Summary of Commercial and Industrial Uses							
Type	Employees per 1,000 Sq. Ft.	Students per Employee	Students per 1,000 Sq. Ft.	Average Cost per Student	Cost per Sq. Ft.	Residential offset per Sq. Ft.	Net Cost per Sq. Ft.
Banks	2.83	0.2843	0.805	\$30,244	\$24.33	\$4.56	\$19.77
Community Shopping Centers	1.53	0.2843	0.435	\$30,244	\$13.16	\$2.47	\$10.69
Neighborhood Shopping Centers	2.71	0.2843	0.770	\$30,244	\$23.30	\$4.37	\$18.93
Industrial Business Parks	3.52	0.2843	1.001	\$30,244	\$30.27	\$5.68	\$24.59
Industrial Parks	1.35	0.2843	0.384	\$30,244	\$11.61	\$2.18	\$9.43
Rental Self Storage	0.06	0.2843	0.017	\$30,244	\$0.52	\$0.10	\$0.42
Scientific Research & Development	3.04	0.2843	0.864	\$30,244	\$26.14	\$4.90	\$21.24
Lodging	1.13	0.2843	0.321	\$30,244	\$9.72	\$1.82	\$7.89
Standard Commercial Office	4.79	0.2843	1.362	\$30,244	\$41.19	\$7.72	\$33.46
Large High Rise Commercial Office	4.31	0.2843	1.225	\$30,244	\$37.06	\$6.95	\$30.11
Corporate Offices	2.69	0.2843	0.765	\$30,244	\$23.13	\$4.34	\$18.79
Medical Offices	4.27	0.2843	1.214	\$30,244	\$36.72	\$6.89	\$29.83

*Based on 1990 SanDAG Traffic Generator Report

Net Cost per Square Foot

Since the State Maximum Fee is currently \$0.54 for commercial/industrial construction, the District is justified in collecting the maximum fee for all categories with the exception of Rental Self Storage. The District will only be allowed to collect \$0.42 per square foot of Rental Self Storage construction.

Chapter 7: Findings and Conclusions

Based on the preceding analysis, the following Conclusions are submitted for the Board's review and consideration.

- A. The Madera Unified School District has applied for and been found to be eligible for New Construction funding from the State School Facilities Program.**
- B. The Madera Unified School District has completed a School Facilities Needs Analysis, and properly adopted that Analysis after providing public notice, responding to comments, and taking action as prescribed by law.**
- C. The Madera Unified School District meets at least two of the four tests required by Government Code Section 65995.5 (b)(3):**
 - a. The District has capital facility debt in excess of 15% of its bonding capacity.
 - b. The District has more than 20% of the teaching stations in the District that are relocatable classrooms.
- D. Fees collected under authority of Section 65995.5 or Section 65995.7 shall be expended as required by statute.**
- E. The District has met necessary nexus and notice requirements.**
- F. A Level 2 "Alternate" fee is justified in the amount of \$5.01 per square foot of residential development.**
- G. The Level 1 rate of \$0.54 per square foot for commercial/industrial projects is justified with the exception of Rental Self Storage projects which may be charged a rate of \$0.42 per square foot of construction as authorized by Education Code Section 17620.**

Respectfully Submitted,



Ken Reynolds
SchoolWorks, Inc.



Madera Unified School District 2014 School Facilities Needs Assessment

- ✓ CBEDS (2013-14)
- ✓ SAB 50-01 - Enrollment certification/Projection
- ✓ New Construction Eligibility (OPSC)
- ✓ Site Development Costs
- ✓ Annual Adjustment to School Facility Program Grants

June 2014

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Enrollment by Grade for 2013-14
District and School Enrollment by Grade

Report: District and School Enrollment by Grade

Year: 2013-14

District: 2065243 -- Madera Unified

Gender: All

Type: Primary Enrollment

Madera Unified Report

(Note: Data for uncertified district schools will not be included in the district reports however, Independent Reporting Charters that have certified will be displayed on the district report even if the authorizing District has not certified their data.)

School	Code	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Ungr Elem	Grade 9	Grade 10	Grade 11	Grade 12	Ungr Sec	Total Enroll	Adults in K-12 Program
Alpha Elementary	6107122	104	115	118	99	106	89	0	0	0	0	0	0	0	0	0	729	0
Berenda Elementary	6105951	110	108	124	111	137	112	105	0	0	0	0	0	0	0	0	807	0
Cesar Chavez Elementary	0110957	127	93	130	112	123	110	107	0	0	0	0	0	0	0	0	802	0
Diabland Elementary	6023949	26	22	29	30	25	50	28	40	28	0	0	0	0	0	0	278	0
Eastin-Arcola High	0123620	0	0	0	0	0	0	0	0	0	0	0	36	104	100	0	240	0
Ezequiel Tafoya Alvarado Academy	0107938	49	50	49	48	47	43	34	32	29	0	0	0	0	0	0	381	0
Furman (Duane E. J. High (Independent Study Program)	2035640	0	0	0	0	0	0	0	0	0	0	4	22	46	92	0	164	0
George Washington Elementary	6023964	158	115	132	106	106	88	105	0	0	0	0	0	0	0	0	810	0
Howard Elementary	6023972	73	55	57	85	65	70	64	71	69	0	0	0	0	0	0	609	0
Jack G. Desmond Middle	0109694	0	0	0	0	0	0	0	420	404	0	0	0	0	0	0	824	0
James Madison Elementary	6023980	105	90	106	68	70	75	93	0	0	0	0	0	0	0	0	607	0
James Monroe Elementary	6023998	140	116	132	97	134	102	120	0	0	0	0	0	0	0	0	841	0
John Adams Elementary	6024004	126	112	114	118	133	111	114	0	0	0	0	0	0	0	0	828	0
John J. Pershing Elementary	0113050	127	124	125	116	126	111	133	0	0	0	0	0	0	0	0	862	0
La Vina Elementary	6024012	37	43	44	45	36	32	36	39	40	0	0	0	0	0	0	352	0
Lincoln Elementary	6112312	120	106	125	124	103	126	105	0	0	0	0	0	0	0	0	809	0
Madera High	2035707	0	0	0	0	0	0	0	0	0	0	612	554	511	490	0	2,167	0
Madera South High	0110965	0	0	0	0	0	0	0	0	0	0	804	720	623	505	0	2,652	0
Martin Luther King Jr. Middle	6112973	0	0	0	0	0	0	0	391	354	0	0	0	0	0	0	745	0
Millview Elementary	6024020	151	130	136	126	115	114	119	0	0	0	0	0	0	0	0	891	0
Mountain Vista Educational Center	0123414	0	0	0	0	0	0	0	0	0	0	0	0	0	19	0	19	0
Nishimoto Elementary	0109702	132	123	130	118	126	106	104	0	0	0	0	0	0	0	0	839	0
Parkwood Elementary	0116970	148	137	136	128	114	108	112	0	0	0	0	0	0	0	0	883	0
Sherman Thomas Charter	0100016	22	22	18	22	26	22	25	25	24	0	0	0	0	0	0	206	0
Sherman Thomas Charter High	0118950	0	0	0	0	0	0	0	0	1	0	10	10	9	10	0	40	0
Sierra Vista Elementary	6024046	148	113	122	107	92	94	88	0	0	0	0	0	0	0	0	764	0
Thomas Jefferson Middle	6024053	0	0	0	0	0	0	0	523	528	0	0	0	0	0	0	1,051	0

Report Total

Level	Code	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Ungr Elem	Grade 9	Grade 10	Grade 11	Grade 12	Ungr Sec	Total Enroll	Adults in K-12 Program
Madera Unified	2065243	1,903	1,674	1,827	1,660	1,676	1,580	1,581	1,541	1,477	0	1,430	1,342	1,293	1,216	0	20,200	0
Madera Total	20	2,710	2,388	2,581	2,350	2,426	2,301	2,346	2,324	2,255	0	2,284	2,276	2,289	2,331	0	30,861	0
State Total	00	506,831	470,812	485,674	474,323	470,515	469,645	462,125	465,592	472,381	857	491,493	484,993	477,425	498,403	5,603	6,236,672	1,669

Download Data Download a semicolon-delimited file of this data to your computer. You will need to select "Save" after selecting the "Download Data" button. Once the file is saved to your computer it may be imported into another software for analysis.

Gender: All, Type: Primary Enrollment

Report generated: 6/19/2014 2:15 PM

Data as of: 2014-03-24

Source: California Longitudinal Pupil Achievement Data System (CALPADS)

[Web Policy](#)

SCHOOL DISTRICT Madera Unified	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) 65243
COUNTY Madera	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)

Check one: ☒ Fifth-Year Enrollment Projection ☐ Tenth-Year Enrollment Projection

HSAA Districts Only - Check one: ☐ Attendance ☐ Residency

☐ Residency - COS Districts Only - (Fifth Year Projection Only)

☐ Modified Weighting (Fifth-Year Projection Only)

☐ Alternate Weighting - (Fill in boxes to the right):

3rd Prev. to 2nd Prev.	2nd Prev. to Prev.	Previous to Current

Part G. Number of New Dwelling Units

(Fifth-Year Projection Only)

Part H. District Student Yield Factor

(Fifth-Year Projection Only)

Part I. Projected Enrollment

1. Fifth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL
13065	3190	5572	21827

Special Day Class pupils only - Enrollment/Residency

	Elementary	Secondary	TOTAL
Non-Severe	0	0	0
Severe	0	0	0
TOTAL	0	0	

2. Tenth-Year Projection

Enrollment/Residency - (except Special Day Class pupils)

K-6	7-8	9-12	TOTAL

Special Day Class pupils only - Enrollment/Residency

	Elementary	Secondary	TOTAL
Non-Severe			
Severe			
TOTAL			

I certify, as the District Representative, that the information reported on this form and, when applicable, the High School Attendance Area Residency Reporting Worksheet attached, is true and correct and that:

- I am designated as an authorized district representative by the governing board of the district.
- If the district is requesting an augmentation in the enrollment projection pursuant to Regulation Section 1859.42.1 (a), the local planning commission or approval authority has approved the tentative subdivision map used for augmentation of the enrollment and the district has identified dwelling units in that map to be contracted. All subdivision maps used for augmentation of enrollment are available at the district for review by the Office of Public School Construction (OPSC).
- This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction. In the event a conflict should exist, then the language in the OPSC form will prevail.

NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE)

SIGNATURE OF DISTRICT REPRESENTATIVE

DATE

TELEPHONE NUMBER

E-MAIL ADDRESS

Part A. K-12 Pupil Data

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev. 2010 / 2011	2nd Prev. 2011 / 2012	Previous 2012 / 2013	Current 2013 / 2014
K	/	/	/	/	1641	1737	1741	1837
1					1651	1644	1740	1604
2					1596	1642	1610	1762
3					1558	1550	1617	1590
4					1528	1551	1507	1606
5					1490	1538	1523	1517
6					1439	1478	1490	1524
7					1393	1457	1431	1483
8					1449	1397	1401	1427
9					1400	1483	1413	1425
10					1366	1333	1395	1336
11					1250	1283	1222	1287
12					1195	1212	1235	1194
TOTAL					18956	19305	19325	19592

Part B. Pupils Attending Schools Chartered By Another District

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
				0	0	0	0

Part C. Continuation High School Pupils - (Districts Only)

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
9					0	0	0	0
10					0	0	0	0
11					0	0	0	0
12					0	0	0	0
TOTAL					0	0	0	0

Part D. Special Day Class Pupils - (Districts or County Superintendent of Schools)

	Elementary	Secondary	TOTAL
Non-Severe	0	0	0
Severe	0	0	0
TOTAL	0	0	

Part E. Special Day Class Pupils - (County Superintendent of Schools Only)

7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
/	/	/	/	2010 / 2011	2011 / 2012	2012 / 2013	2013 / 2014

Part F. Birth Data - (Fifth-Year Projection Only)

☐ County Birth Data ☐ Birth Data by District ZIP Codes

☐ Estimate ☐ Estimate ☐ Estimate

8th Prev.	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current

California Department of
General Services

PROJECT TRACKING

PTN GENERATOR

REPORTS

PTN HELP

District Main Page

[Return to Search Results](#)

District: Madera Unified

District Rep: Mr. Sandon Schwartz

Modernization Eligibility

[New Construction Eligibility](#)

Fund Release

District Code	Attendance Area	Original SAB Approval Date				Recent SAB Approval
65243	0	6/26/2002				6/27/2012
SAB 50-03 New Construction Eligibility Information						
New Construction Baseline Eligibility						
Grade Level:	K - 6	7 - 8	9 - 12	Non-Severe	Severe	
Established Eligibility:	2237	587	2287	5	0	
SAB Approvals/Adjustments:	1661	249	622	-205	0	
Remaining Eligibility:	3898	836	2909	-200	0	
SAB 50-03 Eligibility Document Status/Dates						
Status:	PM Complete					
Date Signed:	10/12/2001					
Date Received:	10/12/2001					
SAB Approval Date:	6/26/2002					

Determination of Average State allowed amounts for Site Development Costs

Elementary Schools

<u>District</u>	<u>Project #</u>	<u>Acres</u>	<u>Original OPSC Site Development</u>	<u>Inflation Factor</u>	<u>2009 Adjusted Site Development</u>	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
Davis Jt Unified	3	9.05	\$532,282	38.4%	\$1,473,469	2004	\$162,814	
Dry Creek Jt Elem	2	8.5	\$516,347	46.2%	\$1,509,322	2002	\$177,567	
Dry Creek Jt Elem	5	11.06	\$993,868	20.1%	\$2,387,568	2006	\$215,874	
Elk Grove Unified	5	12.17	\$556,011	48.2%	\$1,648,316	2001	\$135,441	
Elk Grove Unified	10	11	\$690,120	48.2%	\$2,045,888	2001	\$185,990	
Elk Grove Unified	11	10	\$702,127	48.2%	\$2,081,483	2001	\$208,148	
Elk Grove Unified	14	10	\$732,837	46.2%	\$2,142,139	2002	\$214,214	
Elk Grove Unified	16	9.86	\$570,198	46.2%	\$1,666,733	2002	\$169,040	
Elk Grove Unified	17	10	\$542,662	46.2%	\$1,586,243	2002	\$158,624	
Elk Grove Unified	20	10	\$710,730	43.2%	\$2,034,830	2003	\$203,483	
Elk Grove Unified	25	10	\$645,923	38.4%	\$1,788,052	2004	\$178,805	
Elk Grove Unified	28	10.03	\$856,468	24.4%	\$2,130,974	2005	\$212,460	
Elk Grove Unified	39	9.91	\$1,007,695	20.1%	\$2,420,785	2006	\$244,277	
Folsom-Cordova Unified	1	9.79	\$816,196	20.1%	\$1,960,747	2006	\$200,281	
Folsom-Cordova Unified	4	7.5	\$455,908	46.2%	\$1,332,654	2002	\$177,687	
Folsom-Cordova Unified	5	8	\$544,213	46.2%	\$1,590,776	2002	\$198,847	
Folsom-Cordova Unified	8	8.97	\$928,197	11.2%	\$2,063,757	2007	\$230,073	
Galt Jt Union Elem	2	10.1	\$1,033,044	38.4%	\$2,859,685	2004	\$283,137	
Lincoln Unified	1	9.39	\$433,498	46.2%	\$1,267,148	2002	\$134,947	
Lodi Unified	3	11.2	\$555,999	46.2%	\$1,625,228	2002	\$145,110	
Lodi Unified	10	11.42	\$1,245,492	46.2%	\$3,640,669	2002	\$318,798	
Lodi Unified	19	9.93	\$999,164	11.2%	\$2,221,545	2007	\$223,721	
Lodi Unified	22	10	\$1,416,212	7.7%	\$3,051,426	2008	\$305,143	
Natomas Unified	6	8.53	\$685,284	46.2%	\$2,003,138	2002	\$234,834	
Natomas Unified	10	9.83	\$618,251	43.2%	\$1,770,061	2003	\$180,067	
Natomas Unified	12	9.61	\$735,211	24.4%	\$1,829,275	2005	\$190,351	
Rocklin Unified	8	10.91	\$593,056	46.2%	\$1,733,548	2002	\$158,895	
Stockton Unified	1	12.66	\$1,462,232	7.7%	\$3,150,582	2008	\$248,861	
Stockton Unified	2	10.5	\$781,675	43.2%	\$2,237,946	2003	\$213,138	
Stockton Unified	6	12.48	\$1,136,704	20.1%	\$2,730,703	2006	\$218,806	
Tracy Jt Unified	4	10	\$618,254	46.2%	\$1,807,204	2002	\$180,720	
Tracy Jt Unified	10	10	\$573,006	38.4%	\$1,586,202	2004	\$158,620	
Washington Unified	1	8	\$446,161	46.2%	\$1,304,163	2002	\$163,020	
Washington Unified	4	10.76	\$979,085	7.7%	\$2,109,575	2008	\$196,057	
Totals		341.16			\$68,791,833	Average	\$201,641	2014 Adjustment \$213,492

Middle and High Schools

<u>District</u>	<u>Project #</u>	<u>Acres</u>	<u>Original OPSC Site Development</u>	<u>Inflation Factor</u>	<u>2009 Adjusted Site Development</u>	<u>Project Year</u>	<u>2009 Cost/Acre</u>	
Western Placer Unified	4	19.3	\$5,973,312	24.4%	\$7,431,085	2005	\$385,030	
Roseville City Elem	2	21.6	\$1,780,588	48.2%	\$2,639,311	2000	\$122,190	
Elk Grove Unified	4	66.2	\$8,659,494	48.2%	\$12,835,704	2000	\$193,893	
Elk Grove Unified	13	76.4	\$9,791,732	48.2%	\$14,513,986	2001	\$189,974	
Elk Grove Unified	18	84.3	\$13,274,562	43.2%	\$19,002,626	2003	\$225,417	
Grant Jt Union High	2	24	\$2,183,840	48.2%	\$3,237,039	2000	\$134,877	
Center Unified	1	21.2	\$1,944,310	46.2%	\$2,841,684	2002	\$134,042	
Lodi Unified	2	13.4	\$1,076,844	46.2%	\$1,573,849	2002	\$117,451	
Lodi Unified	6	13.4	\$2,002,164	46.2%	\$2,926,240	2002	\$218,376	
Galt Jt Union Elem	1	24.9	\$2,711,360	46.2%	\$3,962,757	2002	\$159,147	
Tahoe Truckee Unified	2	24	\$2,752,632	43.2%	\$3,940,412	2003	\$164,184	
Davis Unified	5	23.3	\$3,814,302	43.2%	\$5,460,199	2003	\$234,343	
Woodland Unified	3	50.2	\$8,664,700	46.2%	\$12,663,792	2002	\$252,267	
Sacramento City Unified	1	35.2	\$4,813,386	46.2%	\$7,034,949	2002	\$199,856	
Lodi Unified	4	47	\$7,652,176	46.2%	\$11,183,950	2002	\$237,956	
Stockton Unified	3	49.1	\$8,959,088	43.2%	\$12,824,996	2003	\$261,202	
Natomas Unified	11	38.7	\$3,017,002	38.4%	\$4,175,850	2004	\$107,903	
Rocklin Unified	11	47.1	\$11,101,088	24.4%	\$13,810,282	2005	\$293,212	
Totals		679.3			\$142,058,711	Average	\$209,125	2014 Adjustment
Middle Schools:		260.7			\$49,447,897	Middle	\$189,704	\$200,854
High Schools:		418.6			\$92,610,814	High	\$221,217	\$234,219

REPORT OF THE EXECUTIVE OFFICER
State Allocation Board Meeting, January 22, 2014

INDEX ADJUSTMENT ON THE ASSESSMENT FOR DEVELOPMENT

PURPOSE OF REPORT

To report the index adjustment on the assessment for development which may be levied pursuant to Education Code Section 17620.

DESCRIPTION

The law requires the maximum assessment for development be adjusted every two years by the change in the Class B construction cost index, as determined by the State Allocation Board (Board) at its January meeting. This item requests that the Board make the adjustment it considers appropriate.

AUTHORITY

Education Code Section 17620(a)(1) states the following: "The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code."

Government Code Section 65995(b)(3) states the following: "The amount of the limits set forth in paragraphs (1) and (2) shall be increased in 2000, and every two years thereafter, according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting, which increase shall be effective as of the date of that meeting."

BACKGROUND

There are three levels that may be levied for developer's fees. The fees are levied on a per-square foot basis. The lowest fee, Level I, is assessed if the district conducts a Justification Study that establishes the connection between the development coming into the district and the assessment of fees to pay for the cost of the facilities needed to house future students. The Level II fee is assessed if a district makes a timely application to the Board for new construction funding, conducts a School Facility Needs Analysis pursuant to Government Code Section 65995.6, and satisfies at least two of the requirements listed in Government Code Section 65995.5(b)(3). The Level III fee is assessed when State bond funds are exhausted; the district may impose a developer's fee up to 100 percent of the School Facility Program new construction project cost.

In 2010, the Board did not adjust the fee because the Class B construction index had decreased, which kept it at the 2008 rate of \$2.97 per square foot for Residential and \$.47 per square foot for Commercial/Industrial. In 2012, the Board approved an increase based on the change in the Class B construction index according to the Marshall & Swift (M&S) Eight California Cities Index.

STAFF ANALYSIS/STATEMENTS

The assessment for development fees for 2008, 2010, 2012 and 2014 are shown below for information. According to the M&S Eight California Cities Index and Ten Western States Index and the Lee Saylor Index, the cost index for Class B construction increased by 4.93, 5.38 and 2.13 percent respectively during the period of January 2012 through December 2013, requiring the assessment for development fees to be adjusted as follows beginning January 2014:

Eight California Cities Index Maximum Level I Assessment Per Square Foot

	<u>2008</u>	<u>2010</u>	<u>2012</u>	<u>2014</u>
Residential	\$2.97	\$2.96	\$3.20	\$3.36
Commercial/Industrial	\$0.47	\$0.47	\$0.51	\$0.54

Ten Western States Index Maximum Level I Assessment Per Square Foot

	<u>2008</u>	<u>2010</u>	<u>2012</u>	<u>2014</u>
Residential	\$2.97	\$3.00	\$3.20	\$3.37
Commercial/Industrial	\$0.47	\$0.47	\$0.50	\$0.53

Lee Saylor Index Maximum Level I Assessment Per Square Foot

	<u>2008</u>	<u>2010</u>	<u>2012</u>	<u>2014</u>
Residential	\$2.86	\$2.98	\$3.14	\$3.21
Commercial/Industrial	\$0.46	\$0.48	\$0.51	\$0.52

The M&S Eight California Cities Index fits most appropriately for the construction projects in California. Additionally, it will provide more assessment collection to school districts than the alternate indices.

RECOMMENDATION

Increase the 2014 maximum Level I assessment for development in the amount of 4.93 percent using the M&S Eight California Cities Index to be effective immediately.

RESOLUTION NO. 07-2014/2015

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

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

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

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

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

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

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

WHEREAS, the District has prepared an analysis entitled "Schools Facilities Needs Analysis," dated June 2014, (the “SFNA”) for purposes of adopting alternative school facility fees pursuant to Government Code Sections 65995.5 (“Level II Fee”) (“Alternative School Facility Fee”) in accordance with applicable law; and

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

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

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

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

WHEREAS, the SFNA, in accordance with the applicable statutory requirements, currently justifies a potential Level II fee of \$5.01 and a Level III fee in the amount of \$10.02 per square foot; and

WHEREAS, although the SFNA contains the data and findings necessary to support an increase in the Level II fees as set forth therein, due to the current economic environment in the District the Board desires to encourage development in the District by holding the Level II fees flat and continuing to impose only the current Level II fee of \$3.88 per square foot.

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

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

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

(a) Prior to the adoption of this Resolution, the Board conducted a public hearing to adopt the SFNA at its September 9, 2014, regular meeting at which time all persons desiring to comment on the SFNA were heard and all information was duly considered.

(b) Notice of the time and place of the public hearing, including the location and procedure for viewing or requesting a copy of the proposed SFNA and any proposed revision of the

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

(c) At least 30 days prior to the public hearing, the District made available to the public in its SFNA, data indicating the amount of the costs, or estimated costs, required to provide the facilities for which the fee is to be levied pursuant to this Resolution, and the revenue sources anticipated to provide this service.

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

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

(a) Enrollment at the various District schools is presently at or exceeding capacity;

(b) Additional development projects within the District, whether new residential construction or residential reconstruction involving increases in habitable area will increase the need for school facilities;

(c) Without the addition of new school facilities, further residential development projects within the District will result in a significant decrease in the quality of education presently offered by the District;

(d) New residential development is projected within the District's boundaries and the enrollment produced thereby will exceed the capacity of the schools of the District. Projected

development within the District, without additional school facilities, will result in conditions of overcrowding which will impair the normal functioning of the District's educational programs;

(e) The fees proposed in the SFNA and levied pursuant to this Resolution are for the purpose of providing adequate school facilities and related support facilities to maintain the quality of education offered by the District;

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

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

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

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

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

Section 4. Determination of Eligibility.

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

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

Section 5. Adoption of SFNA.

(a) The Board has reviewed the provisions of the SFNA along with such oral and written information as has been presented by District staff and consultants and has determined that the SFNA meets the requirements of Government Code Section 65995.6 and is a suitable basis for the establishment of Level II and Level III fees in accordance with the provisions of Government Code Section 65995.5 and 65995.7, and hereby adopts the SFNA.

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

(a) **Level II Fee.** The Level II Fee for new residential construction is hereby established and set at the rate of \$5.01 per square foot of residential development. The Level II Fee shall be collected as a precondition to the issuance of any building permit for construction within the District's boundaries.

(b) **Level III Fee.** In accordance with the provisions of Government Code section 65995.7, the District's Board is authorized to establish a fee in an amount higher than the Level II fee in the event the State Allocation Board is no longer approving apportionments for new construction in accordance with Education Code section 17072.20 et seq. due to lack of funds, and the State Allocation Board has notified the Secretary of the Senate and Chief Clerk of the Assembly, in writing, of the determination that such funds are no longer being allocated. In the event that on or before the Anniversary Date of this Resolution as defined below, the State Allocation Board is no longer approving apportionments due to inadequate funding and such fact is relayed to the appropriate state representatives, a fee calculated pursuant to Government Code section 65995.7, the Level III fee, may be levied. The Level III Fee for residential construction is hereby established and set at the rate of \$10.02 per square foot of residential development.

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

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

(a) In light of the current economic environment in the District and the Board's desire to encourage development within the District, , the Board finds that the increase in the Level II fee amount described in the SFNA shall not be imposed following the adoption of this Resolution. Instead, the Board hereby directs District staff to continue to impose the current Level II fee amount of \$3.88 per square foot without an increase following the effective date of this resolution, and for the effective period described below. Board directs and authorizes staff to take all necessary steps to effectuate the collection of this fee amount.

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

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

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

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

development after January 1, 2000, such construction shall be subject to the Level II Fee or the Level III Fee as applicable.

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

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

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

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

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

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

APPROVED, PASSED and ADOPTED by the Board of Trustees of the Madera Unified School District this 9th day of September, 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President, Board of Trustees
Madera Unified School District

ATTEST:

Secretary, Board of Trustees
Madera Unified School District

RESOLUTION NO. 13-2014/2015

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

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

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

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

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

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

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

WHEREAS, the District has prepared an analysis entitled "Schools Facilities Needs Analysis," dated June 2014, (the “SFNA”) for purposes of adopting alternative school facility fees pursuant to Government Code Sections 65995.5 (“Level II Fee”) (“Alternative School Facility Fee”) in accordance with applicable law; and

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

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

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

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

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

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

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

(a) Prior to the adoption of this Resolution, the Board conducted a public hearing to adopt the SFNA at its September 9, 2014, regular meeting at which time all persons desiring to comment on the SFNA were heard and all information was duly considered.

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

(c) At least 30 days prior to the public hearing, the District made available to the public in its SFNA, data indicating the amount of the costs, or estimated costs, required to provide the facilities for which the fee is to be levied pursuant to this Resolution, and the revenue sources anticipated to provide this service.

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

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

(a) Enrollment at the various District schools is presently at or exceeding capacity;

(b) Additional development projects within the District, whether new residential construction or residential reconstruction involving increases in habitable area will increase the need for school facilities;

(c) Without the addition of new school facilities, further residential development projects within the District will result in a significant decrease in the quality of education presently offered by the District;

(d) New residential development is projected within the District's boundaries and the enrollment produced thereby will exceed the capacity of the schools of the District. Projected development within the District, without additional school facilities, will result in conditions of overcrowding which will impair the normal functioning of the District's educational programs;

(e) The fees proposed in the SFNA and levied pursuant to this Resolution are for the purpose of providing adequate school facilities and related support facilities to maintain the quality of education offered by the District;

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

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

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

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

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

Section 4. Determination of Eligibility.

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

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

Section 5. Adoption of SFNA.

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

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

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

(a) **Level II Fee.** The Level II Fee for new residential construction is hereby established and set at the rate of \$5.01 per square foot of residential development. The Level II Fee shall be collected as a precondition to the issuance of any building permit for construction within the District's boundaries.

(b) **Level III Fee.** In accordance with the provisions of Government Code section 65995.7, the District's Board is authorized to establish a fee in an amount higher than the Level II fee in the event the State Allocation Board is no longer approving apportionments for new construction in accordance with Education Code section 17072.20 et seq. due to lack of funds, and the State Allocation Board has notified the Secretary of the Senate and Chief Clerk of the Assembly, in writing, of the determination that such funds are no longer being allocated. In the event that on or before the Anniversary Date of this Resolution as defined below, the State Allocation Board is no longer approving apportionments due to inadequate funding and such fact is relayed to the appropriate state representatives, a fee calculated pursuant to Government Code section 65995.7, the Level III fee, may be levied. The Level III Fee for residential construction is hereby established and set at the rate of \$10.02 per square foot of residential development.

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

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

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

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

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

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

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

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

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

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

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

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

APPROVED, PASSED and ADOPTED by the Board of Trustees of the Madera Unified School District this 9th day of September, 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President, Board of Trustees
Madera Unified School District

ATTEST:

Secretary, Board of Trustees
Madera Unified School District

RESOLUTION NO. 14-2014/2015

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

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

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

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

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

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

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

WHEREAS, the District has prepared an analysis entitled "Schools Facilities Needs Analysis," dated June 2014, (the “SFNA”) for purposes of adopting alternative school facility fees pursuant to Government Code Sections 65995.5 (“Level II Fee”) (“Alternative School Facility Fee”) in accordance with applicable law; and

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

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

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

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

WHEREAS, although the SFNA contains the data and findings necessary to support an increase in the Level II fees as set forth therein, the Board, as described below, and in order to encourage development within the District, the Board desires to hold the Level II fees at \$_____ (to be determined by the Board).

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

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

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

(a) Prior to the adoption of this Resolution, the Board conducted a public hearing to adopt the SFNA at its September 9, 2014, regular meeting at which time all persons desiring to comment on the SFNA were heard and all information was duly considered.

(b) Notice of the time and place of the public hearing, including the location and procedure for viewing or requesting a copy of the proposed SFNA and any proposed revision of the SFNA, has been published in a newspaper of general circulation in accordance with Government Code Section 65995.6(d), and a notice, including a statement that the SFNA required by Government Code Section 65995.6 was available, was mailed at least 30 days prior to the public hearing to any interested

party who had previously filed a written request with the District for mailed notice of the meeting on new or increased fees or service charges within the period specified by law.

(c) At least 30 days prior to the public hearing, the District made available to the public in its SFNA, data indicating the amount of the costs, or estimated costs, required to provide the facilities for which the fee is to be levied pursuant to this Resolution, and the revenue sources anticipated to provide this service.

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

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

(a) Enrollment at the various District schools is presently at or exceeding capacity;

(b) Additional development projects within the District, whether new residential construction or residential reconstruction involving increases in habitable area will increase the need for school facilities;

(c) Without the addition of new school facilities, further residential development projects within the District will result in a significant decrease in the quality of education presently offered by the District;

(d) New residential development is projected within the District's boundaries and the enrollment produced thereby will exceed the capacity of the schools of the District. Projected development within the District, without additional school facilities, will result in conditions of overcrowding which will impair the normal functioning of the District's educational programs;

(e) The fees proposed in the SFNA and levied pursuant to this Resolution are for the purpose of providing adequate school facilities and related support facilities to maintain the quality of education offered by the District;

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

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

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

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

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

Section 4. Determination of Eligibility.

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

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

Section 5. Adoption of SFNA.

(a) The Board has reviewed the provisions of the SFNA along with such oral and written information as has been presented by District staff and consultants and has determined that the SFNA meets the requirements of Government Code Section 65995.6 and is a suitable basis for the establishment of Level II and Level III fees in accordance with the provisions of Government Code Section 65995.5 and 65995.7, and hereby adopts the SFNA.

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

(a) **Level II Fee.** The Level II Fee for new residential construction is hereby established and set at the rate of \$5.01 per square foot of residential development. The Level II Fee shall be collected as a precondition to the issuance of any building permit for construction within the District's boundaries.

(b) **Level III Fee.** In accordance with the provisions of Government Code section 65995.7, the District's Board is authorized to establish a fee in an amount higher than the Level II fee in the event the State Allocation Board is no longer approving apportionments for new construction in accordance with Education Code section 17072.20 et seq. due to lack of funds, and the State Allocation Board has notified the Secretary of the Senate and Chief Clerk of the Assembly, in writing, of the determination that such funds are no longer being allocated. In the event that on or before the Anniversary Date of this Resolution as defined below, the State Allocation Board is no longer approving apportionments due to inadequate funding and such fact is relayed to the appropriate state representatives, a fee calculated pursuant to Government Code section 65995.7, the Level III fee, may be levied. The Level III Fee for residential construction is hereby established and set at the rate of \$10.02 per square foot of residential development.

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

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

(a) In light of the current economic environment in the District and the Board's desire to encourage development within the District, the Board finds that the increase in the Level II fee amount described in the SFNA shall not be imposed following the adoption of this Resolution. Instead, the Board hereby directs District staff to impose a Level II fee amount of \$_____ per square foot following the effective date of this resolution, and for the effective period described below. Board directs and authorizes staff to take all necessary steps to effectuate the collection of this fee amount.

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

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

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

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

Section 8. Additional Mitigation Methods. The policies set forth in this Resolution are not exclusive, and the Board reserves the authority to undertake other or additional methods to finance

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

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

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

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

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

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

APPROVED, PASSED and ADOPTED by the Board of Trustees of the Madera Unified School District this 9th day of September, 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President, Board of Trustees
Madera Unified School District

ATTEST:

Secretary, Board of Trustees
Madera Unified School District



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Adoption of Resolution No. 12-2014/2015 –Classified Layoff/Reduction

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

Agenda Placement: New Business

Background/rationale:

- This item allows for the elimination/reduction of a position due to lack of work and/or lack of funds.

Financial impact:

- To Be Determined

Superintendent's recommendation:

- The Superintendent recommends the Board approve Resolution 12-2013/2014 – Classified Layoff/Reduction.

Supporting documents attached:

- Resolution No. 12-2014/2015

**RESOLUTION OF THE GOVERNING BOARD
OF THE MADERA UNIFIED SCHOOL DISTRICT
REGARDING CLASSIFIED LAYOFF/REDUCTION**

Resolution No. 12-2013/2014

WHEREAS, in the opinion of this Board, certain services performed by classified employees should be eliminated/reduced due to lack of work and/or lack of funds; and,

WHEREAS, the Governing Board finds it necessary to reduce classified staff of the District.

NOW, THEREFORE, BE IT RESOLVED that the services performed by classified employees be reduced by elimination/reduction of the following positions:

One (1) 8.0 Hour – S3 Project Coordinator

BE IT ALSO RESOLVED that the Superintendent or designee give notice of layoff to the affected employees as required by Education Code sections 45114, 45117, 45298, and 45308.

BE IT ALSO RESOLVED that the elimination of services set forth above shall be effective sixty (60) calendar days following service of a notice of layoff to affected employees.

PASSED AND ADOPTED by the following vote of the members of the Governing Board of the Madera Unified School District of Madera County, State of California, this 9th day of September 2014.

AYES:
NOES:
ABSENTIONS:
ABSENT:

Dated: _____

President
Board of Education

Dated: _____

Clerk
Board of Education

I, Edward A. Gonzalez, Superintendent of the Madera Unified School District, do hereby certify that the foregoing is a full, true, and correct copy of a Resolution adopted by the District's Board of Education at a duly scheduled meeting thereof.

Dated: _____

Superintendent



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Adoption of Resolution No. 15-2014/15 clarifying District's actions related to the November 4, 2014 ballot measure to approve Proposition 39 General Obligation Bond

Responsible Staff: **Edward C. Gonzalez, Superintendent**
Sandon Schwartz, Asst. Supt. of Administrative & Support Services

Agenda Placement: New Business

Background/ rationale:

In light of voter questions following the adoption of Resolution No. 2-2014/15 at the July 22, 2014 Board meeting, Staff is recommending that the Board adopt Resolution No. 15-2014/15 clarifying the District's actions relative to the November 4, 2014 ballot measure language.

Financial impact: None

Superintendent's recommendation:

The Superintendent recommends adoption of Resolution No. 15-2014/15.

Supporting documents attached:

Resolution No. 15-2014/15

RESOLUTION NO. 15-2014/15

A RESOLUTION OF THE BOARD OF EDUCATION OF THE MADERA UNIFIED SCHOOL DISTRICT CLARIFYING DISTRICT'S ACTIONS RELATED TO THE NOVEMBER 4, 2014, BALLOT MEASURE TO APPROVE PROPOSITION 39 GENERAL OBLIGATION BOND

WHEREAS, on July 22, 2014, the Board of Education (the "Board of Education") of the Madera Unified School District (the "District"), acting pursuant to the authority granted to the District under the Education Code and California Constitution approved Resolution No. 2-2014/2015, which authorized the placing of a measure on the November 4, 2014 ballot, to potentially allow the District to incur bonded indebtedness and issue and sell bonds in an amount not to exceed Seventy Million Dollars (\$70,000,000) for the construction, repair and renovation of school facilities as further described in said Resolution; and

WHEREAS, Resolution No. 2-2014/2015 sets forth the District's need for the school facilities and the proposed project list to be constructed with the bond funds, as well as all other legal prerequisites for calling of the election; and

WHEREAS, in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, the approved project list for the ballot measure states that the "Priority Project" is the New High School and that, "The District intends to complete the New High School project to reduce student overcrowding before any other project is to be started with the (\$70.0 million) in bond funds."; and

WHEREAS, in light of voter questions following the adoption of Resolution No. 2-2014/2015, the Board now desires to clarify the District's intentions relative to the above described ballot measure language; and

WHEREAS, to that end, the Board shall, if the bond measure is approved by the voters, fully comply with all applicable laws and the above described ballot measure language, by using all available bond funds (\$70.0 million) for the completion of the design and the subsequent construction of the listed Priority Project, the New High School on the currently District-owned, and state agency approved site, located at Martin St. and Road 26, Madera, CA, prior to authorizing any expenditure of bond funds on any other project authorized by the ballot measure and/or California law.

NOW, THEREFORE, BE IT RESOLVED AND DETERMINED BY THE BOARD OF EDUCATION OF MADERA UNIFIED SCHOOL DISTRICT AS FOLLOWS:

Section 1. Recitals. The Board finds the foregoing recitals are true and correct.

Section 2. Intent Regarding New High School Project. The Board hereby finds and determines that if the ballot measure authorized by Resolution No. 2-2014/2015 is approved by the voters, then the District shall fully comply with the Education Code, the California Constitution, and the ballot measure language by using all available bond funds

(\$70.0 million) for the completion of the design and the subsequent construction of the listed Priority Project, the New High School, on the currently District owned, and state agency approved site located at Martin St. and Road 26, Madera, CA.

Section 3. Other Expenditures. The Board will also ensure that all expenditures of bond funds are consistent with the ballot measure and all applicable laws.

APPROVED, PASSED AND ADOPTED by the Board of Education of Madera Unified School District this 9th day of September, 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President, Board of Education
of Madera Unified School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF MADERA)

I, Jose Rodriguez, Clerk of the Board of Education of Madera Unified School District, do hereby certify that the above and foregoing is a full, true and correct copy of Resolution No. 15-2014/15 of said Board, and that the same has not been amended or repealed.

Dated: September 9, 2014.

Clerk of the Board of Education
of Madera Unified School District

EXHIBIT “A”

BALLOT MEASURE (FULL TEXT)

“To improve the overall quality of public education, maintain a safe learning environment; construct schools to reduce student overcrowding and ensure small class sizes; provide updated Career Technical education opportunities for job readiness; improve student access to computers and modern technology; make health, safety and handicapped accessibility improvements; shall the Madera Unified School District issue \$70 million of bonds at legal interest rates, have an independent citizens’ oversight committee and NO money for administrative salaries?”

As required by the California Constitution, the proceeds from the sale of bonds will be used only for constructing, reconstructing, upgrading or replacing school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and *not for any other purposes, including teacher and administrator salaries or other school operating expenses.*

Priority Projects

The District intends to complete the following projects using bond proceeds up to \$70.0 million. Generating said dollars from bond proceeds would qualify the district to receive up to \$70.0 million from matching state funds for additional K-12 classroom facilities.

To provide adequate school facilities for all Madera Unified students, the District will:

- Provide updated Career Technical Education opportunities for job readiness
- Construct a new high school to reduce student overcrowding
- Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades including site access, parking, staff and student restrooms, relocation of some existing electrical devices, drinking fountains, playground equipment, etc.
- Improve technology infrastructure and increase student access to computers and modern technology
- Make health and safety improvements throughout the District
- Repair or replace outdated heating, ventilation and air conditioning systems with building code compliant, energy efficient systems
- Modernize/renovate outdated classrooms, restrooms and school facilities
- Replace temporary portables with permanent classrooms
- Upgrade, renovate and equip performing arts/multipurpose rooms and other school facilities for school and community use
- Improve P.E. fields and facilities for school and community use
- Acquisition of additional land

- Make security improvements throughout the District, such as installing security fencing, cameras, lighting, and fire alarm and security systems
- Repair and upgrade roofs, walls, and floors
- Upgrade school site parking, utilities and grounds
- Repair, replace and/or upgrade paved surfaces, turf, and other grounds to eliminate safety hazards and improve outside instructional areas

Each project includes the expenses of furnishing and equipping, architectural, engineering, design and planning costs, program/project management expenses (including project management performed by District personnel) and a customary contingency for unforeseen design and construction costs. In the event a project has been financed on an interim basis, including through the issuance of certificates of participation or other financing vehicle, the bond project includes the payment of such interim financing. Each bond project described above includes all work incidental to such projects, including but not limited to, demolition, rental or construction of storage facilities and other space on an interim basis and interim classrooms for students and school functions or other storage for classroom materials displaced during construction, addressing unforeseen conditions revealed by construction/modernization and other necessary improvements required to comply with existing building codes, including the Field Act and access requirements of the Americans with Disabilities Act, installation of irrigation and utility lines, governmental fees and permit costs, and all costs relating to the issuance of the bonds authorized hereunder and the costs of preparing the performance and financial audits required by this measure. Some projects may be undertaken as joint use projects in cooperation with other local public or non-profit agencies.

The order in which school facilities projects are listed above does not suggest an order of priority. Project priorities will be determined by the District Board. The District is unable to anticipate all unforeseen circumstances, which may prevent some of the projects listed above from being undertaken or completed.

Specific projects and facilities and the priority of completion will be established by the Board of Education in a separate list which is included herein by this reference.

The District's Board of Education has certified that it has evaluated safety, class size reduction and information technology needs in developing the foregoing list.

The District's Board of Education will conduct an annual, independent performance audit to ensure that the funds have been expended only on the project list set forth above.

The District's Board of Education will conduct an annual, independent financial audit of the proceeds from the sale of the Bonds until all of those proceeds have been expended for the school facilities projects.

Pursuant to Section 15272 of the Education Code, the District's Board of Education will appoint an independent citizens' oversight committee and conduct annual independent audits to assure that funds are spent only on school and classroom improvements and for no other purposes.

Pursuant to Section 15122.5 of the Education Code, approval of Measure ____ does not guarantee that the proposed projects in the Madera Unified School District that are the subject of bonds under Measure ____ will be funded beyond the local revenues generated by Measure _____. The school district's proposal for the projects may assume the receipt of matching state funds, which could be subject to appropriation by the legislature or approval of a statewide bond measure.

EXHIBIT "B"

BALLOT MEASURE
(ABBREVIATED STATEMENT)

"To improve the overall quality of public education, maintain a safe learning environment, construct schools to reduce student overcrowding and ensure small class sizes, provide updated Career Technical education opportunities for job readiness, improve student access to computers and modern technology, make health, safety and handicapped accessibility improvements; shall the Madera Unified School District issue \$70 million of bonds at legal interest rates, have an independent citizens' oversight committee and NO money for administrative salaries?"



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Approval for Professional Pre-Design Services with Darden Architects for the New High School

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

Agenda Placement: New Business

Background/ rationale:

Darden Architects will provide professional pre-design services to Madera Unified School District for the New High School located at Martin St. & Road 26.

The scope of services consists of pre-design Educational Programming and Community Engagement.

The first step in the design process is the determination of the variety of programs, space needs and overall organizational structure. It will be necessary to develop the Educational Specifications (Ed Spec) before the design can begin. The Education Code requires districts to have a Board approved Ed Spec as a condition of receiving plan approval from the California Department of Education (CDE).

Key components of the scope of the services are included in the attached proposal.

Financial impact: \$84,560 – funded by Developer Fees (Fund 25)

Superintendent's recommendation:

The Superintendent recommends approval of Professional Pre-Design Services with Darden Architect for the New High School.

Supporting documents attached:

Proposal for Professional Pre-Design Services for the New High School.

PROPOSAL FOR PROFESSIONAL SERVICES

DARDEN ARCHITECTS, INC. will provide professional pre-design services to MADERA UNIFIED SCHOOL DISTRICT for the New High School located at Martin Avenue, Madera California. These services are in preparation for the design of the new high school complex.

1. The scope of the project consists of, but is not limited to, pre-design Educational Programming and Community Engagement which includes the following key components:
 - a. Development Educational Specifications:
The Education Code requires districts to have a Board approved Education Specification (Ed Spec) as a condition of receiving plan approval from the California Department of Education (CDE). CDE began enforcing this requirement on July 1, 2010.
 - b. Community Engagement Process:
Typically the communities have a high degree of interest in the programming, planning and the development of the high school. Therefore, if the District desires community involvement, programming process should include a series of Public Community Engagement meetings. During the development of the programming and site utilization planning, the community will be kept informed of the decisions being made by the District; the public will be provided the opportunity to provide input.
 - c. The Program:
The Architect will provide a written summary of all the spaces required in the new facility with a description of the general requirements of the spaces, such as size, adjacencies, groupings and teaching methodologies, course offerings, special requirements, the quantity and type of teaching spaces.
 - d. Site Utilization Planning:
It will be necessary to verify how site should be utilization in the pre-planning process. Development of a preliminary site plan will be necessary to explore various factors affecting the site design. Such factors include traffic, pedestrian safety, fire access, security, existing utility locations, road improvements required, location of buildings, parking and athletic

fields. This effort should refine and update the Site Utilization plan that is already a part of the Environmental Impact Report.

e. Cost Estimate:

Based on the project scope and square footage defined by the program an Opinion of the Probable Construction Cost will be prepared and provided to the District for review and approval. This estimate will be based on the total square footage programmed and site improvements anticipated. This estimate should be useful to consider and compare to the new school's budget prior to proceeding with design.

The scope of the pre-design services shall include management and administration of the Educational Programming and Community Engagement process. The pre-design programming and engagement process includes the following services:

- I. The Architect will consult with the Owner, attend and facilitate project development meetings, develop a work plan with appropriate programming criteria, provide questions and outlines in advance of programming discussions, conduct interviews, communicate with members of the project development team and issue progress reports.
- II. The Architect will lead the development of the Educational Specifications Program, with guidance from educators in the interpretation of requirements and in determining priorities for the project.
 - a. Refer to the Proposed Planning Committee Structure; this structure is proposed to maintain the proper administrative control while obtaining necessary input from stakeholders.
- III. The Architect shall conduct group sessions with the District planning team for the purpose of obtaining information. Architect shall facilitate a discussion of planning issues and endeavor to achieve consensus as to which goals, facts, needs and ideas should influence the design of the new high school.
- IV. The Architect shall confirm the scope and intent of the anticipated project in consultation with the Owner and make presentations to representatives of the Owner. The Architect shall submit programming documents to the owner for evaluation and approval at intervals appropriate to the process and shall rely on approvals received from the owner to complete the programming process.

- V. The site utilization plan that has been included in the EIR may need to be refined to reflect and illustrate more detail regarding how the site will be utilized and the general locations planned for parking and points of entrance, approximate size and locations of building complexes and play fields.
- VI. The Architect shall provide the owner with a written summary of the goals for the project design as identified by the work of the Goals committee, approved by Leadership. These goals shall include, but not be limited to identifying the project values, such as performance, functionality, economics, safety, sustainability, and visual quality.
- VII. The Architect shall help the owner identify and evaluate project constraints and opportunities that will have an impact on the proposed facility, such as State funding opportunities, governmental requirements, location, utilities and building services.
- VIII. In addition, the process will include a construction cost assessment or Opinion of Probable Cost based on the information developed in the programming process, this is a helpful tool that can be used to adjust scope or budget or include phasing or bid alternatives if necessary prior to advancing the project into design. The building program can be refined as it relates to funding available and the time frames considered necessary to complete the planning and construction.
- IX. The Architect will produce a final Educational Specification Document to be sent to the School Board for adoption. That document communicates the necessary educational components of the school. It describes the building program, building areas, materials, and spatial relationships necessary to serve the requirements defined by the educational program. This document is a statement of the design criteria to be used to ultimately design the facility. This document is also necessary to fulfill a requirement of the California Department of Education.

Time is of the essence in the development of this proposal. The ability to move quickly and reach conclusions will be dependent on effective scheduling of the proposed design committees. Based on the schedule previously outlined we are prepared to begin upon the District's approval.

- I. Information required – The District shall provide key project related documentation required, including:
 - a. Graduation requirements
 - b. Mission statement
 - c. Site boundary and topographic surveys
 - d. Site utility information
 - e. Relevant existing programming documents
- II. Proposed planning committee structure and programming participants:
 - a. Leadership committee

- i. Represents the highest level of leadership in the District
 - ii. Limited in size to enable decisiveness
 - iii. Able to grasp broad-scope issues and set direction
 - iv. Set macro parameters for the project, budget, and capacity
 - v. Selects participates on the Goals Committee
- b. Goals Committee
 - i. Experienced site leaders familiar with district policies
 - ii. Individuals familiar with site operations and activities
 - iii. Individuals capable of verbalizing the curriculum goals
 - iv. Individuals familiar with overall site facilities needs
 - v. Individuals willing to share their knowledge and make decisions
- c. Design Advisory committee
 - i. Open public meeting
 - 1. Provides input and perspectives from outside the academic community
 - 2. Builds community support for the new facilities
 - 3. Builds understanding within the community of the educational goals
 - 4. Teaching staff, administrators as well as parents and students are welcome to provide input
 - ii. One-on-one interviews
 - 1. Interviews with department heads to gain detailed understanding of specific facility requirements
 - 2. To understand changes in curriculum delivery and their affects on facility design
 - 3. Interview selected areas such as counselors, activities staff, food service and Maintenance staff

Compensation for Programming Services described above please refer to the attached itemized Outline of Tasks and Lump Sum "Fee Proposal."

- I. These pre-design services are considered separate and additional services from those required by the normal Agreement for basic Architectural Services. The Architect does not expect to require separate engineering consultants as a part of this pre-design work; no allowance has been included in this proposal for Architect retained consultants. The Architect will coordinate with the owner and the owner's other consultants.

Reimbursable Expenses are in addition to the Compensation for Basic and Additional Services and include actual expenditures made by the Architect and the Architect's employees and consultants in the interest of the Project for the expenses listed below.

Expense of reproductions, postage for transmission of drawings and specifications (excluding reproductions for office use of the Architect and the Architect's consultants) shall be a rate of one and one fifteenth (1.15) times the actual expense.

Payment for all Additional Services and for all Reimbursable Expenses incurred in connection with either Basic or Additional Services shall be made on a monthly basis, with prior approval required by the District.

Owner requested additional services will be billed on an hourly basis in accordance with Architect's Standard Hourly Billing Rates in effect at the time the services are performed. Current rates are set forth on Attachment A. Other engineering consultant's services and reimbursable expenses which may be required will be billed at a rate of one and one fifteenth (1.15) times the amount billed to the Architect for the expense incurred.

This proposal is submitted for and in behalf of the Architect by:

DARDEN ARCHITECTS, INC.

Martin Dietz, Architect, AIA, CCS, LEED AP
Principal

Please acknowledge acceptance of this proposal by signing and returning.
Thank You,

Date: _____

Rosalind Cox,
Director of Facilities Planning & Construction Mgmt.
Madera Unified School District

Madera Unified School District New High School Programming Services

Outline of Tasks and lump sum fee proposal:



Our team recognizes the opportunities and the challenges associated with the development of programming documents and the Educational Specification, A1 and is committed to implementing a process with a high degree of collaboration with the Madera Unified School District and the Community. The following schedule of tasks is an outline of the programming process we envision. This process is dynamic and therefore subject to change, we are willing flex our schedule to meet project development requirements.

Phase	Description	Objectives	Cost
1	Introduction Facilitate Project start meetings Facilitate Leadership Meeting	<ul style="list-style-type: none"> Plan for effective communication Review and establish planning process Review project objectives Review proposed programming process Set Macro parameters for the project outcomes Select the Goals Committee members 	1,200
2	Gather information Facilitate Goals Committee workshop(s)	<ul style="list-style-type: none"> Begin to Identify project goals Start site alternative and utilization studies Prepare programming questionnaires Begin collecting and analyzing District data Gather site and District data 	6,000
3	Plan for and Carry out Community meeting Facilitate first community meeting	<ul style="list-style-type: none"> Introduce Martin site to the community Facilitate 1st open public meeting on HS site presentation of programming process and structure Launch Web based project info posting & public survey 	12,000
4	Formulate options Facilitate subsequent Goals committee workshop(s)	<ul style="list-style-type: none"> Explore planning ideas in more depth Consider administrative concept and elective offerings Schedule possible site visitations Begin to establish preliminary goals for new HS One on one interviews with selected site staff Report on web based project info 	18,000
5	Complete preliminary recommendations Review preliminary recommendations with Goals Committee for feedback and prioritization	<ul style="list-style-type: none"> Presentation of preliminary program Discussion of site utilization planning Consider options with Goals committee & make recommendations Identify preferred electives and other key facility questions Test for opportunities for state funding ? 	20,000
6	Leadership Committee Review and Validation Presentation of preliminary recommendations to Leadership Committee	<ul style="list-style-type: none"> Presentation of site Utilization plan and programming goals Summary of project scope, and justification Description of educational benefits Summarize research completed Consider opportunities for state funding Review program area and probable costs 	2,400
7	Community Response and Confirmation Presentation to Design Advisory , along with second and third public or community meetings	<ul style="list-style-type: none"> Presentation of preliminary programming goals Presentation of Project scope, phasing and justification Illustrate the community influence on the process Build consensus for the project scope 	20,800
8	Presentation to the Board of Trustees Board of Education Workshop	<ul style="list-style-type: none"> Presentation of the process used Presentation of preliminary Educational Specifications Presentation of Project scope, phasing and justification Illustrate the community influence in process Description of beneficial goals for the project Outline probable state funding 	2,600
9	Presentation of final Site Master Plan documents Prepare final Educational Specifications for the new High school	<ul style="list-style-type: none"> Deliver final documentation to the District Presentation to the School Board. 	1,560
Total lump sum Fee for Programming Services			84,560

Note:

- Strong community reaction outside of expectations may require recycling the planning process and additional community meetings . This proposal includes a maximum of three community meetings. The need to add additional community meetings is considered an additional service.
- Final report provided in 12 copies & CD



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9 2014

Subject: Request Approval of Agreement between Madera Unified School District (District) and the City of Madera (City) to assign (2) school resource officers (SRO's) to provide law enforcement services to the District for 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:

- The City of Madera will assign two (2) police officers to provide law enforcement services to the District.
- Police officers duties/responsibilities should include, but not limited to:
 - Prevention and deterrence of criminal activity on and/or near school campuses;
 - Investigation of criminal offenses occurring in/out school campus;
 - Provision of technical and informational assistance to schools and related community agencies and personnel;
 - Reporting relevant contacts with pupils, parents, staff and community members to the District on a regular basis;
 - Effective September 10, 2014 through June 30, 2015

Financial impact:

- \$246,994 general fund

Superintendent's recommendation:

- The Superintendent recommends the Board approve the Agreement between Madera Unified School District and the City of Madera to assign (2) school resource officers (SRO's) to provide law enforcement services to the District for the 2014-2015 school year.

Supporting documents attached:

- Agreement

**AGREEMENT BETWEEN
THE MADERA UNIFIED SCHOOL DISTRICT AND THE CITY OF MADERA
CONCERNING THE PROVISION OF LAW ENFORCEMENT SERVICES BY
THE CITY TO THE DISTRICT**

A. Parties

This Agreement is entered into by the City of Madera, (hereinafter referred to as "City"), and the Madera Unified School District, (hereinafter referred to as "District"). Hereinafter, the City and District are collectively referred to as the "Parties".

B. Term of Agreement

1. Initial Term. This Agreement shall be deemed operative on September 10, 2014 and continue in full force through the last day of the 2014-2015 school year on which academic instruction in the District is provided, as determined by the District. This shall constitute the Agreement's "Initial Term."

2. Additional Contract Terms. Following completion of the Initial Term, this Agreement shall be automatically renewed for additional Contract Term(s), as defined in Paragraph(B)(3), below, unless and until terminated by either Party, pursuant to Section G of this Agreement.

3. "Contract Term" Defined. For purposes of this Agreement, "Contract Term" shall, as set by the District, be the period of time beginning seven calendar days before the first day of academic instruction in the District and ending on the completion of the last day of academic instruction in the District during the District's regular school year.

C. Provision of Law Enforcement Services

1. Assignment of Designated Officer to District. The City agrees to assign two (2) police officers (hereafter "Assigned Officers") to provide law enforcement services to the District for the Initial Term and any subsequent Contract Term. The services contemplated herein shall be provided at all school sites within the Madera Unified School District EXCEPT for the following school sites:

- Dixieland School
- Berenda Elementary School
- Howard School
- La Vina School
- Eastin Arcola School

2. Selection of Assigned Officers. The Parties agree to work cooperatively to select appropriate officers to fulfill the duties set forth in this Agreement. The Parties agree that the City Police Chief shall retain final authority for the selection of the Assigned Officers to perform under this Agreement, after reasonably appropriate consultation with the District. The Parties further agree that the District shall be able to request the replacement of any Assigned Officer. Such a request shall be made by the Associate Superintendent of Business and Operations. The City Police Chief shall honor any such request from the District to replace the Assigned Officer at the earliest opportunity.

3. Duties and Responsibilities. Duties and responsibilities of the Assigned Officers in the Initial Term and any subsequent Contract Term shall include, but not be limited to, the following:

- a. Prevention and deterrence of criminal activity on and/or near school campuses;
- b. Investigation of criminal offenses occurring, in whole or in part, on school campus;

- c. Provision of technical and informational assistance to schools and related community agencies and personnel;
- d. Reporting relevant contacts with pupils, parents, staff and community members to the District on a regular basis; and
- e. Other law enforcement and public relations duties as reasonably appropriate.

4. Direction and Supervision by District. The Assigned Officer shall receive only general direction from the District's Director of Student Services, or his/her designee, including assignment for coverage of specific school functions, or specific school sites, at specific times, at any school site within the District.

5. Assigned Officers' Schedules. The Parties agree to work cooperatively to create and maintain a schedule of work hours for the Assigned Officers.

- a. Adjustments or modifications to an Assigned Officer's schedule which are necessary to carry out or accommodate various assignments shall be made in advance by at least five (5) business days, with agreement from both the District and City Police Chief not unreasonably withheld.
- b. In order to ensure the minimal response time to engage in law enforcement activities for the safety of the District's personnel and students, the Assigned Officer shall at all times, unless otherwise expressly permitted herein, remain on or near a District site during his or her scheduled time. For example, should an Assigned Officer require office space in order to prepare a written incident report, the Assigned Officer shall make use of District-provided office space located on a District site.

6. Absences.

a. Short Duration Absence. It is understood that the City will not provide a substitute officer (hereinafter "Substitute Officer") in the event of a short duration absence of an Assigned Officer resulting from routine training, illness, vacation and other authorized leave. For purposes of this section, a "short duration absence" shall be defined as leave for four (4) or less consecutive days on which District schools are in session. The District is obligated to compensate the City as provided in Section D during absences of a short duration. The Assigned Officer shall provide the District with sufficient notice of a short duration absence in order to facilitate District activities.

b. Extended Duration Absence. In the event of an extended duration absence, the City shall provide a Substitute Officer to fulfill the Assigned Officer's duties contemplated by this Agreement for the period of time that the Assigned Officer is unavailable. In the event that sufficient personnel do not permit this assignment, the District shall not be obligated to compensate the City as otherwise provided in Section D. For purposes of this Agreement, "extended duration absence" shall be defined as leave greater than four (4) consecutive days during which District schools are in session. The Assigned Officer shall provide the District with sufficient notice of an extended duration absence in order to facilitate District activities.

c. Officer Use for Training, Mutual Aide Requirements, and Extraordinary Situations and Emergencies. The District recognizes that the Assigned Officer may occasionally be away from his or her regular assignment due to training requirements or to fulfill law enforcement mutual aide requirements, including for extraordinary situations and emergencies. The Parties agree that the City shall retain the ability to use the services of the Assigned Officer during the school year and at the District's expense to fulfill these law enforcement mutual aide requirements, for extraordinary situations and

emergencies, and for other than normal and routine duties requested by and associated with District business. Additional school year use of the Assigned Officer by the City shall include use during periods of school vacation and for investigative follow-up of criminal cases involving students, District employees and/or cases involving District property and facilities.

7. Compliance with Law and Policies. In all circumstances, the Assigned Officers and any Substitute Officer or Additional Officer(s) as contemplated by this Agreement shall follow all applicable federal, state, and local legal requirements, as well as the policies and procedures of the City and City of Madera Police Department. In order to provide guidelines and consistency of expectations, a document entitled "Law Enforcement Philosophy" has been prepared and is also incorporated into this Agreement as Appendix A. The parties agree that any Assigned Officer, Substitute Officer or Additional Officer contemplated by this Agreement to provide service to the District shall follow the philosophy set forth in this document unless a particular provision is deemed to conflict with federal or state law or the policies of the Madera Police Department. If an Assigned Officer, Substitute Officer or Additional Officer is concerned that any provision of the Law Enforcement Philosophy attached as Appendix A is in conflict with federal, state and local legal requirements, or policies of the Madera Police Department, he or she shall immediately notify the District's Assistant Superintendent for Business who will consider the concern and consult, when necessary, with the City Police Chief.

8. Conditions of Employment. Except as specifically included in this Agreement, the City retains full authority and responsibility for conditions of employment, including but not limited to appropriate disposition of citizen complaints, disciplinary actions and evaluation of performance and agreement of schedules to be worked. All public complaints of inappropriate Assigned Officer, Substitute Officer or

Additional Officer conduct and behavior shall be referred directly to the City Police Chief.

9. District Evaluation of Assigned Officers' Performance. Notwithstanding Paragraph 8 above, the District shall provide the City Police Chief with its own written evaluation of an Assigned Officer's performance prior to the conclusion of each school year. The District shall also immediately report to the City Police Chief any behavior or conduct by an Assigned Officer that appears to violate the terms and conditions, or the spirit and intent, of this Agreement.

10. Use of Additional Officers. In some instances, the District may require one or more additional officer(s) (hereinafter "Additional Officer"), in addition to the Assigned Officers for planned events and/or activities associated with other District services or events ("Events"). The Parties understand that, should such Events arise, the District shall request the support of an Additional Officer or Officers from the City in a timely manner. The City will provide the Additional Officer(s) so long as such personnel is available at the time of the request. The District agrees to compensate the City in accordance with the provisions outlined in Section D(1)(c) of this Agreement.

D. Compensation and Payment of Costs

1. Payment to City for Costs Associated with Provision of Law Enforcement Services to the District. Pursuant to this Agreement, the District shall pay the City for the following costs associated with the provision of law enforcement services during the Initial Term and each subsequent Contract Term, unless modified in writing and agreed to by both the City and District:

a. Salary and Benefits. The District shall pay the City for the Assigned Officer's actual salary and benefits provided by the City to the Assigned Officer as provided by law or incorporated into the Memorandum of Understanding with the

Madera Police Officers' Association (See Attachment A). The total cost to the District for the actual salaries and benefits of the two (2) Assigned Officers for the Initial Term shall be Two Hundred Forty Six Thousand Nine Hundred and Ninety Four Dollars (\$246,994).

b. Overtime for Assigned Officer Assigned to District Pursuant to Paragraph C(1). The District shall pay one hundred percent (100%) of all overtime of the Assigned Officer, as defined in Paragraph C(1) of this Agreement, that results from activity solely associated with that Assigned Officer's provision of law enforcement services to the District pursuant to this Agreement. The Parties agree that such overtime shall be paid consistent with all provisions existing at the time of overtime earnings which are incorporated in the Memorandum of Understanding between the City and Madera Police Officers' Association. Overtime hours accrued but not paid to the Assigned Officer shall be reimbursed by the District at such time as the Assigned Officer takes the accrued time as compensation.

c. Overtime for Additional Officers. The District shall pay one hundred percent (100%) of all overtime for Additional Officers, as defined in Section C(10) of this Agreement. Overtime shall be paid consistent with all provisions existing at the time of overtime earnings which are incorporated in the Memorandum of Understanding between the City and Madera Police Officers' Association. Overtime hours accrued but not paid to an Additional Officer shall be reimbursed by the District at such time as that Additional Officer takes the accrued time as compensation.

d. Costs Associated with Provision of Marked Patrol Vehicle for District Purposes. The District shall pay fifty percent (50%) of the annual fiscal year costs, as determined by the City, to provide vehicle maintenance for a marked patrol vehicle to be used by the Assigned Officer or Substitute Officer in his/her performance of this Agreement. The District shall also pay fifty percent (50%) of the cost for replacement, excluding equipment, for the marked patrol vehicle to be used by the Assigned Officer or

Substitute Officer in his/her duties for the District, as determined by the City and based upon the most recent vehicle purchase price, so long as the City continues to provide the marked patrol vehicle for District purposes. The Parties understand and agree that the District may, at any time, elect to purchase a vehicle for use by the officers contemplated by this Agreement, and if the District so elects, the above-stated payment obligations shall cease as of the date the marked patrol vehicle purchased by the District is available for use.

The Parties further agree to determine how costs associated with maintenance and replacement of the District-purchased marked patrol vehicle shall be distributed between them within thirty (30) business days of the District's purchase of the vehicle. Any such determination will be incorporated as a written amendment to this Agreement and shall replace all provisions or understanding between the Parties with respect to the Parties' obligations concerning maintenance and replacement costs.

2. Accounting of Costs. The City shall provide the District with an accounting of all costs contemplated in Paragraphs D(1)(a)-(d) when assessed, and no less than on a quarterly basis. The District agrees to pay the City for the costs set forth in Paragraphs D(1)(a)-(d) on a quarterly basis and in accordance with its standard billing and payment procedures.

3. Liability for Additional Costs. The District shall not be liable for any expenses or costs incurred by the City except as specifically provided for in this Agreement, unless prior approval for such expenditure(s) is obtained, in writing, from the Associate Superintendent of Business and Operations. Similarly, the City shall not be liable for any expenses or costs incurred by the District and not specifically set forth in this Agreement, unless prior approval for such expenditure(s) is obtained, in writing, from the City Police Chief.

E. Independent Contractor Status

The Parties to this Agreement expressly agree that this Agreement is intended to be an Agreement by and between the District and the City as independent contractors and consequently shall not be construed to create any relationship of employer-employee, agent, servant, partnership, joint venture or any other association between or among the District and the City. Any and all officers performing under this Agreement shall, at all times, exclusively be considered employees of the City. The law enforcement services to be performed by all City officers under this Agreement, including the standards of performance, discipline and control thereof, shall also be the sole responsibility of the City, which shall ensure that its officers provided under this Agreement observe and follow all applicable rules, regulations, policies, practices and standards while performing law enforcement services under this Agreement. All officers performing services under this Agreement shall receive administrative directions and technical support from the City Police Department.

F. Indemnity and Hold Harmless

1. City to Indemnify. The City shall defend, indemnify, and hold the District, its officials, officers, employees, agents, and volunteers free and harmless from any and all liability from loss, damage, or injury to real or personal property or persons, including wrongful death, to the extent arising out of or incident to any negligent acts, omissions, or willful misconduct of the City, its officials, officers, employees, agents and volunteers arising out of or in connection with the City's performance of this Agreement, including without limitation, the payment of reasonable attorneys' fees, expert witness fees and other related costs and expenses of defense.

2. District to Indemnify. The District shall defend, indemnify, and hold the City, its officials, officers, employees, agents, and volunteers free and harmless from any and all liability from loss, damage, or injury to real or personal property or persons,

including wrongful death, to the extent arising out of or incident to any negligent acts, omissions, or willful misconduct of the District, its officials, officers, employees, agents and volunteers arising out of or in connection with the District's performance of this Agreement, including without limitation, the payment of reasonable attorneys' fees, expert witness fees and other related costs and expenses of defense.

3. Exceptions to Liability. Each of the Parties hereto shall not be liable to the other for any loss or damage to the property belonging to the other caused by acts beyond its reasonable control, including, but not limited to malicious mischief, fire, acts of God, acts of the public enemy, riot, strife, insurrection, war, court order, or order of a governmental body (except such orders of the City and District).

G. Termination of Contract

Either Party may terminate this Agreement for any breach of the conditions, covenants or terms thereof. Either Party may terminate this Agreement by providing at least sixty (60) days prior written notice to the other Party. In the event either Party exercises this right, operating costs shall apply up to and including the date of termination. Any funds advanced by District in excess of operating costs as defined in Section D (2) shall be refunded by City.

H. Amendment; Modification

No supplement, modification or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

I. Execution of Final Agreement

This Agreement shall be contingent upon (1) the receipt of any necessary grant funding and (2) Madera Unified School District Board approval. This Agreement, once fully executed by the President of the Board and the City Mayor, as evidenced by their

signatures below, shall supersede any and all prior discussions, negotiations, agreements and/or understandings whether oral, or in writing, as to the provision of law enforcement services by the City to the District.

J. Invalidity; Severability

If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

K. Signature in Counterparts

This Agreement may be signed in counterparts, each of which shall constitute an original.

MADERA UNIFIED SCHOOL DISTRICT

CITY OF MADERA

INSERT NAME

President, Board of Trustees

INSERT NAME

Mayor

APPENDIX "A"

**MEMORANDUM OF UNDERSTANDING BETWEEN THE
CITY OF MADERA
AND
THE MADERA POLICE OFFICERS' ASSOCIATION**

Effective September 4, 2013 to June 30, 2015

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Article I - Introduction

The duly authorized representatives of the City of Madera, hereinafter referred to as the City, and the Police Officers' Association, hereinafter referred to as the Association having met and conferred in good faith do hereby jointly prepare and execute this Memorandum of Understanding (MOU).

It is the purpose of this MOU to affirm, promote and provide for harmonious relations, cooperation and understanding between the City and the employees covered by this agreement. It is also intended to provide an equitable means of resolving any misunderstanding or differences, which may arise regarding wages, hours and other terms and conditions of employment.

Article 2 - Full Understanding

This MOU sets forth the full and entire understanding of the parties regarding the matters set forth herein, and any other existing understanding or agreement by the parties, whether formal or informal, regarding any such matters are hereby terminated in their entirety.

This MOU shall govern in case of conflict with provisions with existing City and Department rules, regulations, and ordinances pertaining to wages, hours and other terms and conditions of employment. Otherwise existing City and Department rules, regulations, and ordinances shall be effective and the City Council retains its power to legislate or take other appropriate actions not in conflict with the MOU.

Article 3 - Discrimination

No employee or prospective employee shall be employed, promoted, demoted or discharged or in any way favored, disadvantaged or discriminated against in any respect because of age, race, creed, color, national origin, sex, disability, political opinion or affiliation or association membership or activity.

Article 4 - Employee & Employer Rights

The City and the Association agree this Memorandum of Understanding does not, in any manner, abridge, modify or restrict the rights and prerogatives of the employees and the City as set forth in Resolution 4775 of the City of Madera and by this reference, said Resolution is incorporated herein as though set forth in full. It is further understood that said rights and prerogatives of the City include, but are not limited to, determinations as to levels of service, staffing levels, work schedules, overtime assignments and approval, number and location of work stations, nature of work to be performed, contracting for any work or operation, employee performance standards including, but not limited to, quality and quantity standards, and reasonable work and safety rules and regulations in order to maintain the efficiency and economy desirable in the performance of City and service, except where otherwise provided for in this MOU. It is understood that the practical consequences upon matters within the scope of representation resulting from the exercise of City rights may be the subject of a grievance.

Article 5 - Existing Practices And/Or Benefits

Existing practices and/or benefits provided by ordinance or resolution of the City Council, Municipal Code, Police Department Manual, Personnel Rules and Regulations, or which are otherwise referenced in this MOU, shall be provided in accordance therewith.

Existing practices and/or benefits which are not referenced in the MOU shall continue without change unless modified or abolished by mutual agreement of the parties. The parties will make a best effort to identify any such practices and/or benefits during the term of the agreement, with the intent to include such in the next agreement and abolish this provision.

Article 6 - Hours of Work

Regular scheduled work hours will be assigned and managed by the Department. The schedule for sworn personnel includes 160 hours in a 28 day work period. Depending upon assignment, the regular work shift of sworn personnel may include 12, 10 or 8 hours of work. If in the sole discretion of the Chief of Police, there is sufficient staffing in patrol to provide 10.0 hour shifts in a 4 day work week totaling 160 hours in a 28 day work period, the City may change to this schedule for patrol after providing a 30 calendar day notice to assigned officers and the Association.

To accommodate preplanned staffing for training and community events, upon providing a minimum of 120 hours notice, the Chief of Police may require an employee to adjust his/her normally scheduled work hours within a pay period to accommodate the preplanned training/community events, which would otherwise generate overtime. The employee may waive the 120 hour notice at his/her option.

Public Safety Dispatchers work a 12 hour shift for a total of 84 hours in a two week period. With this schedule, overtime compensation will be provided for all hours worked beyond 40 in a workweek.

Records Clerks and the Property and Evidence Officers are scheduled to work five 8 hour days Monday through Friday.

Article 7 - Salary

The salary schedule attached as Exhibit A reflects the current salary plan. Effective 7/1/2014, all employees represented by this MOU will receive a 3% cost of living adjustment.

Article 8 - Overtime (Excluding Call Back)

Authorized hours beyond the regularly scheduled hours are to be paid at the applicable overtime or other rate of pay as defined in the MOU. Scheduled shift hours require the employee to work or use leave benefits to total the required number of hours per pay period.

Overtime compensation shall be at the rate of one and one-half times the standard rate for hours worked in excess of the regularly scheduled hours in a workday.

Overtime compensation may be taken either in cash or compensatory time off (C.T.O.) at the option of the employee. There shall be a limit of 200 hours placed upon the total amount of compensatory time, which an employee may accumulate, on the books.

Any CTO on the books, after the last payroll in October has been processed, will be paid with the first payroll in November to reduce CTO to a zero balance.

Article 9a - Call Back for Court Time

Employees required to return to duty for court appearances during "off-duty" hours will be compensated (either pay or comp time) a minimum of three (3) hours of work at time and one half. For the purpose of this section, "off-duty" hours are those commencing from the time an employee concludes a work period and leaves the work site to three (3) hours prior to the commencement of the next scheduled work assignment. Payment for call back during the three (3) hours prior to the commencement of the next scheduled work assignment shall be at time and one-half for the actual time worked.

Article 9b – Call Back Other Than Court Time

Effective April 1, 2005, employees required to return for required assignments other than court during off-duty hours, will be compensated (either pay or comp time) a minimum of four (4) hours of work at time and one half. For the purpose of this section, "off-duty" hours are those commencing from the time an employee concludes a work period and leaves the work site to four (4) hours prior to the commencement of the next scheduled work assignment. Payment for call back during the four (4) hours prior to the commencement of the next scheduled work assignment shall be at time and one-half for the actual time worked.

Article 10 - Differential Pay

Employees required to work six or more hours between 1900 hours of one day and 0700 hours of the following day, will receive an additional \$7 per shift for non-sworn and \$10 per shift for sworn staff for each shift actually worked. Differential pay does not apply to vacation or sick leave time off. The City is not responsible for compensation regarding the switching/trading off of shifts.

Article 11 - Stand By Compensation

An employee placed on any type of stand-by through the authority of the Chief of Police shall receive forty dollars (\$40.00) per day effective April 1, 2005. Standby pay will be paid in whole day increments.

Detectives who are assigned to work standby will work in one (1) week increments. The week of standby will be defined as Thursday at 6 p.m. to the following Thursday at 6 p.m. (equivalent to 7 days). However, if the detective is required to return to duty during the standby shift, call back pay will be provided for the duration of the call back assignment consistent with the call back pay provisions in this MOU.

During the standby period the assigned detective is required to be: ready to respond to calls, reachable by phone or pager, able to return to work within 45 minutes of being called and is to refrain from activities which might impair their ability to safely perform assigned duties.

Standby assignments are to be made on a rotational basis. The detective assigned to work standby for a given week is to provide as much advance notice as is possible when not able to work the scheduled standby shift. Requests to forego a standby shift must be approved by the Chief of Police or his designee.

Article 12 – Holiday Hours Defined

The City agrees to permit the following as holidays subject to current City holiday policy:

New Years Day	Labor Day
Martin Luther King Birthday	Columbus Day
Presidents Day	Veterans Day
Good Friday (4 hours)	Thanksgiving Day
Memorial Day	Day After Thanksgiving
Independence Day	Christmas Day
Winter Holiday (4 hours) either the last assigned workday prior to Christmas Day or New Years Day, as assigned by the employee's supervisor.	

The recognized holidays equate to 96 hours; 96 hours per calendar year equals accrual of 3.6923 hours per pay period. Effective April 1, 2005, holiday time will accrue on a per pay period basis.

Article 13 - Holiday - Anniversary Date

Each employee shall receive the date known as their "employee anniversary date" (month and day of appointment to a regular position) as a holiday. This holiday will be added to vacation time at a straight time pay rate. Credit for the Holiday - Anniversary Date will only be given after the employee's anniversary date has passed.

Article 14 - Holiday Pay Policy

1. An employee may accumulate a maximum of 80 hours of holiday time. Accumulated time exceeding 80 hours will be paid the following pay period. Any payment made from accumulated holiday time will be at the straight time rate.
2. Each employee may elect to cash out 40 hours of holiday time to be paid with the first paycheck in November.
3. Employees actually working on New Years Day, Thanksgiving Day, the Day After Thanksgiving, or Christmas Day will be paid at time and one half (1 ½) for actual hours worked on the holiday.

Article 15 - Sick Leave

Current sick leave policy shall remain in effect as outlined in the City of Madera Personnel Rules and Regulations with the following additions:

Family Sick Leave:

Sick leave may be used to the limit of forty-eight hours each calendar year to attend to an illness of a child, parent or spouse. Such a leave is a part of sick leave accrual, not in addition to the annual accrual of Sick Leave. All conditions and restrictions placed by the City upon the use by an employee of sick leave for himself or herself shall apply to the use by an employee of sick leave to attend to an illness of his or her child, parent or spouse.

For the purpose of implementation of this section, the following definitions apply:

"Child" means a biological, foster or adopted child, a stepchild, a legal ward, or a child of a person standing in local parentis.

"Parent" means a biological, foster, or adoptive parent, a stepparent, or a legal guardian.

"Spouse" means a person to whom an employee is legally married under the laws of the State of California.

Sick leave accrues on a per pay period basis at 3.6293 hours for each period an employee is in a paid status at least 50% or more of the period. For non-sworn personnel 50% of a period is 40 hours. For sworn personnel 50% of a period is 42 hours.

Sick Leave Conversion:

PERS Sick Leave Conversion. Upon retirement, an employee may choose conversion of accrued sick leave to time in service for the calculation of retirement benefits instead of cash out. If the retiring employee does not elect conversion of this time to service credit a retiring employee may elect a cash out using the schedule below. Retiring employees also may elect

to receive a cash out of accrued sick leave per the schedule below and convert the balance of sick leave to service credit.

Sick Leave Cash out. Sick leave is to be cashed out per the following schedule when an employee separates employment for reasons other than retirement or waives the sick leave conversion option available for retiring employees.

YEARS OF SERVICE	CASH-OUT	YEARS OF SERVICE	CASH-OUT
5	7.5%	13	19.5%
6	9.0%	14	21.0%
7	10.5%	15	22.5%
8	12.0%	16	24.0%
9	13.5%	17	25.5%
10	15.0%	18	27.0%
11	16.5%	19	28.5%
12	18.0%	20	30.0%

Article 16 - Vacation

Current vacation policies as outlined in the City of Madera Personnel Rules and Regulations will remain in effect, and the vacation accumulation schedule will be as follows:

COMPLETED YEARS = HOURS EARNED PER PAY PERIOD

0 - 5 yrs. continuous service	=	3.6923 hours per pay period
5 - 10 yrs. continuous service	=	4.6153 hours per pay period
10 - 15 yrs. continuous service	=	5.5384 hours per pay period
15 - 19 yrs. continuous service	=	6.1538 hours per pay period
20 plus yrs. continuous service	=	6.4615 hours per pay period

Vacation Leave accrues on a per pay period basis for each period an employee is in a paid status at least 50% or more of the period. For all personnel 50% of a period is 40 hours.

An employee may use Vacation Leave upon completing six months of continuous service. The primary objective of providing vacation time off benefits is to permit employees the opportunity for time away from work with pay. The accumulation limit is 360 hours on the effective date of this agreement.

Article 17 - Military Leave

An employee requesting Military Leave must furnish a copy of their official orders to their immediate supervisor and the Human Resources Department as far in advance as possible.

For the purposes of this MOU, active and inactive duty will be defined based on the Military and Veteran's Code as follows:

Active Duty: Active military training, encampment, naval cruises, special exercises, or similar activity as a member of the reserve corps or force of the armed forces of the United States, or the National Guard, or the Naval Militia.

Inactive Duty: Weekend drills as a member of an inactive unit of the National Guard or Reserves, or similar activity.

Consistent with its statutory obligation the City continues an employee's pay for the first 30 days of active duty in a given fiscal year. For the purposes of administering paid military leave, 180 hours of paid military leave is equivalent to 30 days. Employees requesting military leave for active duty beyond 180 hours may request a leave without pay or the use of vacation, comp or holiday time. Per Opinion No. 00-306 of the California Attorney General in regards to sections 395.03 and 395.05 of the Military and Veterans Code, the City is obligated to maintain 30 days of pay only one time per activation.

When requesting leave for inactive duty an employee may request a leave without pay or the use of vacation, comp or holiday time.

However, when an employee is called to active duty as a result of a Presidential declaration of war or military action the City will pay the employee the difference between their City and Military pay after verification of Military pay has been received by the City. Such salary continuation will be provided after an employee has exhausted 180 hours of paid military leave in the fiscal year as noted above. This salary continuation will cease when the employee is discharged from active duty or twelve (12) months after the date active duty commences, whichever comes first.

Employees called to active duty will remain eligible to accrue vacation (up to the maximum accrual noted in the MOU), sick leave and benefit dollars for each period in which the salary continuation benefits are paid. Uniform and/or Boot allowance for the fiscal year will also be prorated in recognition of the limited use during active military duty. If an employee has already received the Uniform and/or Boot allowance for the fiscal year, the employee will reimburse the City on a prorated basis in recognition of the limited use during active military duty.

An employee on Military Leave is to be reinstated to the position (or a position of similar seniority, status and pay) held prior to being called to active duty if: 1) the employee has given advance notice of military service, 2) the cumulative length of the absence including all previous absences from the position of employment by reason of military service does not exceed five years, and 3) the returning veteran reports or seeks to return to work within the time required by statute.

Article 18 - Leave Without Pay

The City Administrator or designee may grant an employee a leave of absence without pay for a period not to exceed six months. Under extraordinary circumstances the employee may request a six-month extension. The total amount of leave without pay shall not exceed one year.

Leave without pay may be granted only after all paid leave has been exhausted except when a person is receiving long term disability benefits, is unable to use their vacation due to the short duration of employment with the City or due to military leave.

Article 19 - Uniforms

The Chief of Police has the authority to require the wearing of a uniform. All employees required to wear, or maintain, a uniform shall be eligible for an annual uniform allowance. To help alleviate the tax implications of receiving the uniform allowance as a lump sum, the allowance will be paid on a per paid period basis.

	Annual	Per Pay Period
Sworn Officers	\$1,016.86	\$39.11
Non Sworn	\$677.04	\$26.04

All sworn personnel will be responsible for maintenance of their bullet proof vest. The City provides only the first vest and up to \$3,000 in replacement vests per year based on the Police Chief's authorization.

Article 20 - Safety Equipment

Except as provided in Article 19 above, the City will provide all sworn officers with a weapon, holster and ammunition as specified by the Police Chief. The Department will provide individually assigned rain gear to Patrol personnel. All items of "safety equipment" provided by the City are property of the City and shall be maintained in good working order by the employee. Employees shall turn in City provided and City owned items upon separation from employment.

Article 21 - Retirement

The City of Madera is a member of the California Public Employees' Retirement System (CalPERS). The specific retirement benefits each employee receives are governed by the contract between the City and CalPERS as well as the Government Code. Any employee contributions for the plans outlined below will be made as a pre-tax deduction in accordance with applicable tax law. Employees shall pay for the employee's contribution to the 1959 Survivor Benefit.

Safety Employees

Classic Formula: 3% @ 50 with the retirement calculation based on single highest year for all employees who first worked for the City of Madera prior to April 21, 2012. The City will pay the Employer Contribution. Employees will pay 3% towards the Employee Contribution, with the City paying the remaining 6% of the Employee Contribution as Employer Paid Member Contributions (EPMC).

Tier I Formula: 3% @ 55 with the retirement calculation based on average 3 year final compensation for all employees who first worked for the City of Madera on or after April 21, 2012 and before January 1, 2013 OR employees employed on or after January 1, 2013 who have been members of CalPERS or a CalPERS reciprocal agency within 6 months of the date of hire. The City will pay the Employer Contribution. Employees will pay 3% towards the Employee Contribution, with the City paying the remaining 6% of the Employee Contribution as Employer Paid Member Contributions (EPMC).

PEPRA Formula: 2.7% @ 57 with the retirement calculation based on average 3 year final compensation for all employees who first worked for the City of Madera on or after January 1, 2013 who were not previously CalPERS members or were CalPERS or CalPERS reciprocal system members but experienced a break in service of at least 6 months. The City will pay the Employer Contribution. Employees will pay the Employee Contribution as determined by CalPERS, currently 11.5%.

Miscellaneous Employees

Classic Formula: 2.5% @ 55 with the retirement calculation based on single highest year for all employees who first worked for the City of Madera prior to October 20, 2012. The City will pay the Employer Contribution. Employees will pay 2.375% towards the Employee Contribution, with the City paying the remaining 5.625% of the Employee Contribution as Employer Paid Member Contributions (EPMC).

Tier I Formula: 2% @ 60 with the retirement calculation based on average 3 year final compensation for all employees who first worked for the City of Madera on or after October 20, 2012 and before January 1, 2013 OR employees employed on or after January 1, 2013 who have been members of CalPERS or a CalPERS reciprocal agency within 6 months of the date of hire. The City will pay the Employer Contribution. Employees will pay 2.375% towards the Employee Contribution, with the City paying the remaining 4.625% of the Employee Contribution as Employer Paid Member Contributions (EPMC).

PEPRA Formula: 2% @ 62 with the retirement calculation based on average 3 year final compensation for all employees who first worked for the City of Madera on or after January 1, 2013 who were not previously CalPERS members or were CalPERS or CalPERS reciprocal system members but experienced a break in service of at least 6 months. The City will pay the Employer Contribution. Employees will pay the Employee Contribution as determined by CalPERS, currently 6.25%.

Article 22 - Retirement Contract Negotiations

The Association and the City agree to immediately meet and confer in the event the Federal government passes any legal legislative or regulatory action requiring the City to re-enact Social Security coverage. The termination of the retirement contract in Article 21 of this MOU will be discussed.

Article 23 - Deferred Compensation

Currently the City pays an amount equal to 4.2% of the non safety (non sworn) employees' gross salary into a deferred compensation plan. The 4.2% may be rounded up or down. The City does not provide such a contribution for the safety (sworn) employees.

Article 24 - Health Insurance

The City shall provide a monthly benefit dollar amount for each employee to purchase at a minimum employee only medical, dental, and vision coverage. The pay period equivalent of the benefit dollars will be paid each pay period an employee is in a paid status 50% or more of the period when eligible to participate in the health insurance plan. All employees receiving the benefit dollars will be required to participate in the premium conversion component of the IRS Section 125 plan at no cost to the employee.

The number of people the employee elects to enroll in the medical plan determines the amount of benefit dollars provided. If the cost of the employee benefit elections are less than the benefit dollars provided the remainder will be added to the employee check. If the cost of the employee benefit elections is greater than the benefit dollars provided, then the remainder will be deducted from the employee check. Employees can waive participation in the health insurance plan if they provide evidence of other coverage and such waiver of coverage does not increase the premium charged by the carriers. Employees who waive coverage will receive \$300 per month.

Effective the first whole pay period following adoption of this MOU, the schedule of monthly benefit dollars will be:

<u>Level of Coverage</u>	<u>Schedule of Monthly Benefit Dollars</u>
Employee Only	\$696
Employee + 1 Dependent	\$1,174
Employee + 2 or More Dependents	\$1,779

Effective 7/1/2014 or upon adoption of this MOU, whichever is later, the schedule of monthly benefit dollars will be increased by the average increase in health premiums (medical, dental and vision) for the benefit plans effective 7/1/2014.

The City reserves the right to determine health plan carriers and will seek input from the bargaining units regarding the plan design of the standard benefits and possible voluntary optional benefits. Optional benefits include, but are not limited to, dependent coverage and participation in flexible spending accounts.

Plan design of the health care coverage (medical, dental and vision) will remain the same as provided in the previous MOU. However the Association agrees that the City may change the plan design when such action can be taken for the benefit of all bargaining units. Current and proposed health care benefits are defined in greater detail in the summary of benefits and evidence of coverage booklet for each carrier/plan.

The City provides term life insurance for employees in the Group in the amount of \$25,000 coverage which includes accidental death and dismemberment (AD & D) coverage. The City also provides dependent life in the amount of \$5,000 and Long Term Disability Insurance, which provides salary replacement benefits

Article 25 - Retiree Health Insurance

City retirees may continue to participate in the City health plan offerings (medical, dental and vision) at the retirees expense until age 65 or when eligible for Medicare, whichever comes first. Retirees choosing to exercise this option will pay a monthly 2% administrative fee. Retiree and dependent coverage are available under this program.

Article 26 - Education Incentive

All personnel will be eligible for an education certificate incentive as follows. All incentives will be effective the first whole pay period following attainment of the incentivized achievement.

The Educational / POST incentives – “Compounded”:

2.5 %	60 college units with a grade of C or better from an accredited institution
2.5 %	Intermediate POST Certificate
2.5 %	Advanced POST Certificate
<u>5.0 %</u>	BA or BS Degree from an accredited institution
12.50%	Total

Courses of study will be approved by the Chief of Police or his designee.

Article 27 - Education Reimbursement

Sworn and non-sworn personnel are eligible for job related educational reimbursement for courses with prior approval of the Chief of Police and a minimum passing grade of "C" as follows:

a) No Mileage, b) Books: 100%, c) Tuition: 100%

The 100% reimbursement is limited to a total of not more than \$100 per unit, and \$1800 per fiscal year.

Reimbursement requests must be submitted to the Human Resources department no later than 45 days after the completion of the course..

Article 28 - Bilingual Incentive

An employee represented by this MOU is eligible to earn pay above the normal pay rate if the employee passes a bilingual (Spanish/English) exam administered by the City as follows:

Successfully passing the Cooperative Personnel Services (CPS) "Spanish Bilingual Proficiency Test for Peace Officers", with a score of 5 or better. - \$250 per month.

OR

Tier #1. Successfully passing the Cooperative Personnel Services (CPS) "Spanish Bilingual Proficiency Test, Social Services" with a proficiency rating of no less than a level three. \$150 per month

Tier #2. Successfully passing the CPS "Spanish Bilingual Proficiency Test, Social Services" with a proficiency rating of either level four or five. \$200 per month

Tier #3. Successfully passing the CPS "Spanish Bilingual Proficiency Test, Social Services" with a proficiency rating of no less than six. \$250 per month

For represented employee's taking the Cooperative Personnel Services (CPS) "Spanish Bilingual Proficiency Test, Social Services" in or after December 2010, bilingual incentive pay shall be determined as follows:

Tier #1. Successfully passing with a proficiency rating of no less than a level three. \$150 per month

Tier #2. Successfully passing with a proficiency rating of no less than four. \$200 per month

Tier #3. Successfully passing with a proficiency rating of no less than five. \$250 per month

The City Administrator shall determine the number of bilingual positions and tier levels needed for each department.

Article 29 - Canine Officers

A. Canine officer assignments are at the sole discretion of the Chief of Police. Selection for canine assignment and removal from such assignment may not be appealed or grieved, unless the removal is done for disciplinary reasons.

B. The Department has sole discretion and authority to establish and/or modify policies and procedures for canine assignments.

C. For purposes of developing an amount to compensate K-9 Officers for duties not directly related to law enforcement, and to meet the overtime requirements under the Fair Labor Standards Act, items i through xii in this Article have been used. K-9 duties not directly related to law enforcement, includes all duties and responsibilities needed to maintain a trained K-9, capable of being accepted into a Police K-9 program. This includes feeding and caring for the animal and general conditioning/obedience training. While not specific to police work, this training is necessary to advance the canine to the next step of performing police work. The City does not expect this training be as extensive as that required to professionally "show" a K-9 in competition. However, this training is to maintain a level necessary for acceptance as a competitive hobbyist showing in sanctioned American Kennel Club competition, equivalent to "Open A Class", "C. D. X." designation.

D. Compensation for canine assignment is based upon an agreed time spent performing Dog Handling duties, separate and apart from the duties of a Police Officer, and includes, but is not limited to, feeding, grooming, training, exercising, transporting, obtaining veterinary care, purchasing food and supplies. The time a canine officer is on duty as a Police Officer utilizing the K-9 to assist with law enforcement duties is excluded from such time. This includes regularly scheduled shifts and overtime. The K-9 Officer's supervisor must authorize the overtime necessary to maintain the Police K-9's unique skills and abilities related to Police work should the time not be available during an officer's regular shift.

- i. This time is estimated to average 3.5 hours per week.
- ii. Pay for such time is at approximately \$10 per hour.
- iii. Such pay shall be made as a flat amount of \$70 per two week pay period.
- iv. In extraordinary circumstances, any Dog Handling duties which may exceed 3.5 hours in a given week must be authorized by the Chief of Police as overtime at the Dog Handled hourly rate of \$10 per hour. Such time shall be paid at the straight time rate, unless it exceeds 40 hours in a week (Saturday through Friday).
- v. No additional compensation for K-9 Officer assignments shall be made other than what is set forth in this agreement.
- vi. Timekeeping for Dog Handler duties is not required, unless the 3.5 hour per week average is exceeded.
- vii. Dog Handler pay, at \$70 per pay period, does not affect a Police Officer's regular rate of pay for overtime as a Police Officer.
- viii. To the extent permitted by CalPERS, Dog Handler pay is included as pay for retirement purposes.

- ix. Actual cost of dog food, equipment supplies and veterinarian services will be paid by the City through accounts with designated vendors.
- x. K-9 Officers shall have assigned vehicles. The vehicle shall only be used by the K-9 Officer and may be kept at the Officer's residence, except if needed in an emergency. Restrictions placed on other officers who have an assigned vehicle shall apply to K-9 Officers.
- xi. Overtime for Officers with assigned vehicles, including K-9, when called out shall be from the time that they depart their residence until the time they return, unless the call out merges into the officer's assigned shift. In the event this occurs, compensation ends when the Officer goes off duty at the end of the shift.
- xii. The K-9 is the property of the City of Madera, however, upon the retirement of the K-9 from Police work, the Officer shall have the first right to purchase from the City the K-9 at the purchase price of \$1.

Article 30 - Field Training Officer/Detective/SWAT Assignment

Officers assigned by the Chief of Police as Field Training Officers (F.T.O.'s) shall receive an incentive pay of 5% from the date of appointment to conclusion of the assignment. Officers assigned to the detective unit, including MADNET, shall receive an incentive pay of 5% from the date of appointment to conclusion of the assignment. All appointments will be made for whole pay periods consistent with the City's pay calendar.

Officers serving on the County-wide SWAT team will receive an annual allowance to offset the equipment expense and investment of time in this activity. Upon initial assignment, SWAT officers will receive an allowance of \$1000.00. Each year thereafter, SWAT officers will receive an allowance of \$500.00. The annual allowance will be paid each year in July. If an officer receives the initial SWAT allowance of \$1000.00 between January and June of any year, the officer will not be eligible for the annual \$500.00 allowance until the following year. Upon adoption of this MOU, current SWAT members will be eligible for the initial \$1000.00 allowance.

Article 31 - Public Safety Dispatcher and Records Clerk Training Incentive

Property & Evidence Officer, Public Safety Dispatcher, and Records Clerk Training Incentive shall be 5% when actual field training is being conducted for the duration of the training period. The training incentive will be paid for whole pay periods only. No incentive will be paid for periods of less than a whole pay period.

Article 32 - Take Home Vehicle

A take home vehicle program has been established. Take home vehicles shall only be assigned to officers residing within the City limits.

The City and the Association agree that Police Officers may leave their assigned take home vehicle at the Police Department or City corporation yard in lieu of taking the vehicle home. In the case where a vehicle is taken home, the value to the assigned Police Officer equals or exceeds the compensation due for incidental maintenance of the assigned vehicle by the Police Officer.

Detectives assigned to Standby per Article 11 of this MOU may take a designated police vehicle to their place of residence while on the assigned Standby shift as long as the response time from the residence to the City of Madera is forty (40) minutes or less.

Take Home Vehicle reporting as a fringe benefit cost shall comply with IRS requirements.

Article 33 - Minimum Salary Change With Promotion

When promoted from one class to another, there shall be a minimum increase in actual salary. This salary increase will be not less than five (5) percent, but shall not exceed the top step of the new class. Actual salary increase shall be calculated after adding all assignment pay in the position prior to promotion.

Article 34 – Temporary Assignment to Perform Duties of a Higher Classification

Permanent employees assigned in writing to perform duties of a higher classification shall receive a five percent (5%) increase, or to the first step of the higher level class, which ever is greater, after working fifteen (15) consecutive days, or 120 hours, in such higher paid class. To be eligible for such pay the employee must assume a majority of the duties and responsibilities of the higher level class, and the assignment must be approved by the City Administrator.

Article 35 - Grievance Procedure

Definition: A grievance is defined as a complaint of an employee or a group of employees concerning the interpretation or application of the provisions of the Memorandum of Understanding or the City Personnel Rules and Regulations.

A grievance does not include concerns or complaints whereby the solution would require the exercise of legislative power such as the adoption or amendment of a resolution, rule, regulation or policy established by legislative or judicial bodies other than the City Council; concerns or complaints regarding disciplinary action of an employee who has appeal rights as expressed in the MOU or City Rules and Regulations; and/or concerns or complaints whereby the solution is within the scope of representation subject to the meet and confer process.

Step 1: An employee shall first discuss the issue with the immediate supervisor as soon as practicable. This will be done no later than 10 working days from the occurrence or the

knowledge of the occurrence of the issue. The supervisor will review the matter and attempt to resolve the issue on a timely basis.

Step 2: If the employee is not satisfied with the response of the immediate supervisor during the informal review, the employee may submit the issue for formal review. This is accomplished by preparing a written request for review stating the specific City policy and/or provision of the applicable MOU that was improperly applied, and stating the specific resolution desired. This written request is to be submitted to the immediate supervisor for review within 5 working days of receipt of the supervisor's response during the informal review. The supervisor has 5 working days to respond to the formal grievance.

Step 3: If not satisfied with the response at Step 2, the employee may request, in writing, the matter be reviewed by the Department Head. This review must be requested within 5 working days of the receipt of the response at Step 2. The Department Head shall schedule a meeting to hear the grievance within 10 working days of receipt and shall provide a written decision within 5 working days of hearing the grievance.

Step 4: If not satisfied with the decision of the Department Head, the employee may request, in writing, the matter be reviewed by the City Administrator or designee. The request must be submitted within 5 working days of receipt of the decision at Step 3. The City Administrator will provide further review of the issue as appropriate and prepare a written response to the employee within 10 working days of receipt of the written request for review. The decision of the City Administrator or designee is final and not subject to further appeal or review.

If the employee fails to respond within the time periods provided, the grievance is withdrawn and is not subject to further review or appeal. If City management fails to respond within the time periods provided, the employee may proceed to the next step in the process. The City and the employee may mutually agree to extend the time periods discussed above or may agree to waive Steps 1-3 when the issue involves staff from more than one department or when the subject of the grievance is not within the jurisdiction of the supervisor or Department Head.

Article 36 - Corrective/Disciplinary Actions

Corrective/Disciplinary Action may be taken against any regular employee of the City up to and including termination of employment when employee performance or behavior is determined to be below expectations desired or outside the standards of the work environment. The City will administer a progressive discipline approach up to and including termination of employment. However, the City reserves the right to determine the form of discipline to be imposed based on several factors, including but not limited to, the severity and frequency of the cause of action as well as the employment history of the employee.

Grounds for Corrective Disciplinary Action

Poor performance or any violation of a City rule, regulation, policy, procedure, or ordinance may require Corrective/Disciplinary Action. The poor performance or violation may involve a

single incident or a series of infractions. In this regard, acts which may be the basis for action up to and including termination of employment include, but are not limited to, the following:

Fraud in securing employment

Incompetence

Inefficiency

Inexcusable neglect of duty

Insubordination

Dishonesty

Unauthorized absence Without leave

Conviction of a felony or conviction of a misdemeanor involving moral turpitude

Continued or flagrantly discourteous treatment of the public or another employee

Improper political activity

Misuse or theft of City property

Violation of City rules, regulations, policies, procedures or ordinances

Other failure of good behavior either during or outside of duty hours which is of such a nature that it causes discredit to the City or an employee's employment or creates a conflict of interest

Falsifying, and/or unauthorized removal or- destruction of City records

Unauthorized possession of firearms or explosives

Harassment (sexual or otherwise) of another employee or member of the public

Gambling on duty or while on City property

Either (a) the sale, purchase, transfer, possession, or consumption of alcoholic beverages or illegal drugs or (b) the use of drugs which impair the senses or the ability to perform the job during normal working hours or on City premises

Excessive tardiness

Failure to properly report absence

Types of Corrective/Disciplinary Action

Corrective/Disciplinary Action normally progresses from the least to the most severe action. However, some available actions may be bypassed depending upon the severity of the infraction. Nothing in this section shall be interpreted as restricting the City's right to take Corrective/Disciplinary Action, including the immediate placement of an employee on Administrative Leave with pay, if in the sole discretion of the City, doing so would prevent the disruption of City services or potential harm to others.

It is recognized that many problems not directly associated with an employee's job can have an effect on job performance. In such situations, the City may believe that an employee may benefit from professional assistance outside the work place and may require an employee to consult with the Employee Assistance Program as part of the Corrective/Disciplinary Action process.

The following actions may be taken in an effort to achieve improved job performance or modify inappropriate work-related behavior.

Counseling: An informal discussion with an employee designed to clarify and remedy unacceptable behavior or performance. This discussion may include the clarification of standards and a review of performance or behavior that is determined to be below standard. This action is documented by the immediate supervisor for future reference and is not subject to appeal.

Retraining: A documented effort to achieve appropriate performance or conduct when an employee's lack of skill or knowledge is determined to be the cause of the problem. This action is documented by the immediate supervisor for future reference and is not subject to appeal.

Oral Reprimand: A formal discussion with an employee about performance or conduct problems and City expectations and requirements. This action is documented by the immediate supervisor for future reference and is not subject to appeal.

Written Reprimand: A written document presented to an employee regarding performance or conduct problems and expectations and requirements. This document is maintained in the official personnel file and is subject to appeal only by sworn staff.

Disciplinary Suspension: An involuntary absence without pay for a period up to 30 calendar days. Suspension may be caused by one grave offense, but it more often occurs due to an accumulation of various offenses. (Note: Disciplinary suspensions from paid status for periods of less than one week are not applicable to employees classified as exempt for the purposes of the Fair Labor Standards Act unless they are imposed for infractions of safety rules of great significance.)

Disciplinary Salary Reduction: A reduction in pay from the employee's current step within the assigned salary range to any lower step within the same salary range.

Disciplinary Demotion: A change in status from a position in one classification to a position in a classification with a lower maximum salary.

Termination: Removal from City service. Removal may be caused by one grave offense, but it more often occurs due to an accumulation of various offenses. Termination is seldom used for a first offense unless the Violation is so serious that no other response is appropriate.

Prior to the imposition of Corrective/Disciplinary action in the form of suspension, disciplinary salary reduction, demotion or termination, a written notice of the intended disciplinary action will be served on the employee. Such notice shall be served upon the employee personally or by mail and shall include a statement of the nature of the intended disciplinary action, a statement of the causes, a statement of the acts or omissions upon which the causes are based, a copy of the documents or material upon which the actions is based, a statement advising the employee of rights to respond to the notice before disciplinary action is taken, a statement advising the employee that if Corrective/Disciplinary Action is imposed, they may appeal to Civil Service Commission.

Employees wishing to respond to the notice of intended disciplinary action must make a request to the City Administrator within 5 normal business days of the notice being served. The employee may respond either orally or in writing. The employee may be represented by another person in presenting his/her response. The individual representing the employee may not be someone directly involved with the employee's immediate working environment unless this individual is an official representative of the employee group. The City Administrator may amend, modify or revoke any or all of the pending charges including the recommended disciplinary action if there are mitigating circumstances.

If the employee wishes to appeal any action imposed by the City Administrator, the employee may file a written notice of appeal in response to the imposed action. A written notice to appeal must be filed with the Director of Human Resources within 10 working days from the effective date of the disciplinary action. The notice of appeal shall contain statements of fact, which would support the rescission or amendment of the imposed disciplinary action. Failure to file a written notice of appeal within this specified time period shall be deemed a waiver of any right to appeal the action taken. No exceptions to this failure to file time period shall be permitted.

Article 37 - Pay Date

Pay dates shall remain the same as they are currently.

Article 38 - Mileage Reimbursement

For authorized use of an employee's vehicle, the employee will be reimbursed per mile at the current IRS rate. A valid California driver's license and insurance coverage is required.

Article 39 - Layoffs

In the event that the City anticipates a layoff of employees within the Association, the City will give the Association written notice of its intention to lay off. Within five (5) days of this notice either party may, by serving notice to the other party, reopen this agreement to negotiate a decrease in salary and benefits as a cost savings (in an effort to avoid a layoff). Nothing in this section relinquishes the City's exclusive right to lay off employees in the Association if this agreement is reopened and parties fail to reach a mutually acceptable agreement to avoid a layoff.

Article 40 - Notice of Future Meet & Confer

Other than provided in the Openers Article below, if the Madera Police Officers' Association desires to meet and confer with representatives of the City of Madera concerning improvements or changes in wages, hours, or other conditions of employment for the employee/members represented by the Association, the Association shall serve upon the City Administrator a written request to open negotiations following the signing of this Memorandum of Understanding. Said request shall contain all of the changes in wages, hours, conditions of employment proposed by the Association to take effect on or after July 1, 2011. Notwithstanding the above, City shall provide to the leadership of the MPOA a copy of the Annual Valuation Report that City receives related to the Safety and/or Miscellaneous Employees' or Employer's CalPERS retirement contributions within two weeks of receipt thereof. Unless negotiations are opened earlier, City and MPOA agree to open negotiations within a reasonable time after City's receipt of the Annual Valuation Report showing that the Employer's share of the retirement costs is going to increase in the next fiscal year.

Article 41 - Separability

It is understood and agreed that this Memorandum of Understanding is subject to all current and future Federal and State laws and regulations and the provisions hereof shall be effective and implemented only to the extent permitted by such law. If any part of this MOU is in conflict with, or inconsistent with, such applicable provisions of Federal or State laws or regulations, or is otherwise held to be invalid or unenforceable by any court or tribunal of competent jurisdiction, such prior provision shall be suspended and superseded by such applicable laws and regulations, and the remainder of this MOU shall not be affected thereby and shall remain in full force and effect.

Article 42 - Openers

In addition to other items specified in this agreement for meet and confer and discussion during the term of the agreement there shall be openers for the following (#5 shall be a Meet and Consult item):

1. Personnel Codes, Rules & Regulations - During the term of the agreement there shall be an opener to meet and confer regarding potential changes in the Municipal Code

and Resolutions dealing with Personnel Rules and Regulations and other personnel related administrative policies and practices.

2. Mandated Changes in the Employee/Employer Relationship - To meet and confer on any mandates that would change the rules for Employee/Employer Relations.
3. Social Security - To meet and confer on this issue should Social Security be mandated for City employees.

5. In the event that the City determines that a reduction in force is necessary in this unit during the course of this agreement, the City agrees to solicit fiscal alternatives from the MPOA before implementing a reduction in force .


Article 43 – Term

This Memorandum of Understanding shall be effective September 4, 2013, unless otherwise noted; apply to those employed by the City on the date ratification has been completed by both the Association and the City; and shall remain in full force and effect through June 30, 2015.

It shall continue in full force and effect from day to day thereafter until modified by mutual agreement of the City of Madera and MPOA.

Signatures

REPRESENTATIVES OF THE MADERA POLICE OFFICERS' ASSOCIATION



Daniel Foss, MPOA President

9-27-13

Date



Barry Bennett, Attorney

9/27/13

Date

MANAGEMENT REPRESENTATIVE OF THE CITY OF MADERA



David R. Tooley, City Administrator

10/1/13

Date

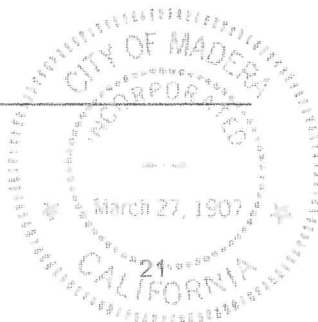


Exhibit “A”

**Classified Employee Salary Schedule
Police Officers’ Association
Schedule M**

Job Title	Range	A	B	C	D	E	F
Police Officer I	363	\$3,792	\$3,982	\$4,181	\$4,390	\$4,610	\$4,840
Police Officer II	373	\$3,986	\$4,186	\$4,395	\$4,615	\$4,845	\$5,088
Police Officer Trainee	327	\$3,169	\$3,328	\$3,494	\$3,669	\$3,852	\$4,045
Police Sergeant	421	\$5,065	\$5,318	\$5,584	\$5,863	\$6,156	\$6,464
Property & Evidence Officer	290	\$2,635	\$2,767	\$2,905	\$3,050	\$3,203	\$3,363
Public Safety Dispatcher	290	\$2,635	\$2,767	\$2,905	\$3,050	\$3,203	\$3,363
Records Clerk	270	\$2,385	\$2,504	\$2,629	\$2,761	\$2,899	\$3,044



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request Approval of Service Agreement between Madera Unified School District and Educational Resource Consultants (ERC) to evaluate the California Career Pathways Trust (CCPT) project for the 2014-15 school year.

Responsible Staff: **Victor Villar, Associate Superintendent of Educational Services**
Sheryl Sisil, Director of College and Career Readiness

Agenda Placement: New Business

Background/ rationale:

- ERC will provide evaluation and student performance data collection, management, analysis and reporting for the Strategies to Enhance Plant Science (STEPS) Program, Madera Unified School District's, California Career Pathways Trust (CCPT) project. Data analysis and reporting will be completed as described in the grant proposal, unless modified with mutual consent of the Project Director and Evaluator.

Financial impact:

- \$7500 – California Career Pathways Trust Grant

Superintendent's recommendation:

- The Superintendent recommends the Board approve the Service Agreement between Madera Unified School District and Educational Resource Consultants (ERC) to evaluate the California Career Pathways Trust (CCPT) project for the 2014-2015 school year.

Supporting documents attached:

- Service Agreement



Service Agreement

ERC will provide evaluation and student performance data collection, management, analysis and reporting for the Strategies to Enhance Plant Science (STEPS) Program, Madera Unified School District's, California Career Pathways Trust (CCPT) project. Data analysis and reporting will be completed as described in the grant proposal, unless modified with mutual consent of the Project Director and evaluator.

Educational Resource Consultants will:

- Meet with program leadership, as scheduled, to discuss program elements, plan data collection, and to review program progress.
- Perform necessary evaluation tasks to include surveys, observations, interviews, data analysis and summary.
- Prepare final reports, meeting deadlines set by funding source, and in time for review of program leadership prior to submission.

Madera Unified School District Staff will:

- Provide participant data that is essential to evaluation.
- Provide opportunities for discussions with program staff, interviews with participants, and program observations to meet activities in the grant proposal.
- Provide leadership perspective and input for reporting.

Contract Period: September 10, 2014 through June 30, 2015.

Payment: The amount of this contract is \$7,500 per year for school years: 2014-15 through 2018-19.

Based upon satisfactory completion of evaluation activities, two payments in the amount of \$3,750 will be due on or before the following dates: October 1, 2014 and June 15, 2015.

ERC will submit an invoice for payment.



Stephen A. Price Date
Evaluator and CEO

Superintendent or Designee Date
Madera Unified School District



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Request approval to award RFP No. 081414 - Underwriting Services for General Obligation Bond-November 2014

Responsible Staff: **Sandon Schwartz, Asst. Supt. of Admin. and Support Services**
Rosalind Cox, Director of Facilities Planning & Construction Mgmt.
Susan Harautuneian, Director of Purchasing

Agenda Placement: New Business

Background/ rationale:

A Request for Proposals for Underwriting Services for General Obligation Bond-November 2014, was issued by the District on August 19, 2014.

The District received 3 proposals:

- 1) Stifel Nicolaus
- 2) RBC Capital Markets
- 3) O'Connor & Company Securities

Staff recommends the award of this RFP to Stifel Nicolaus, Inc. for the following reasons:

- Strong work experience with MUSD since 1992
- Very responsive to MUSD needs
- Compensation

Financial impact: Cost is \$100,000.00 (per \$20 million dollar bond issuance)

Superintendent's recommendation:

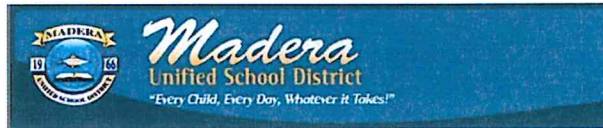
The Superintendent recommends approval to contract with Stifel Nicolaus.

Supporting documents attached:

Stifel Proposal to Provide Underwriting Services

PROPOSAL TO PROVIDE UNDERWRITING SERVICES TO:

MADERA UNIFIED SCHOOL DISTRICT



PROPOSAL TO PROVIDE UNDERWRITING SERVICES FOR GENERAL OBLIGATION BOND MEASURE ON BALLOT OF NOVEMBER 4, 2014 RFP No. 081414

AUGUST 26, 2014

Contact Information:

Bruce Kerns, Managing Director
One Montgomery Street, Suite 3700
San Francisco, California 94104
Phone: (415) 364-6839
Email: bkerns@stifel.com

Erica Gonzalez, Director
One Montgomery Street, Suite 3700
San Francisco, California 94104
Phone: (415) 364-6841
Email: egonzalez@stifel.com

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August 26, 2014

Ms. Susan Harautuneian
Director of Purchasing
Madera Unified School District
1205 S Madera Avenue
Madera, CA 93637

Re: RFP No. 081414 Proposal to Provide Underwriting Services for General Obligation Bonds

Dear Ms. Harautuneian:

On behalf of Stifel, Nicolaus & Company, Incorporated, ("Stifel"), we are pleased to submit our proposal to provide underwriting services to the Madera Unified School District (the "District") for the general obligation bonds authorization on the ballot of November 4, 2014.

Stifel is the leading specialist in California municipal finance, with 83 years of experience in the state. With our predecessor firms Stone & Youngberg and De La Rosa & Co., we are California's top underwriter of municipal bonds by providing unmatched investment banking services and effectively underwriting bonds that result in low borrowing costs for our K-12 school district clients. When reviewing our qualifications please consider the following:

- **Top Underwriter in California:** Stifel is the leading underwriter of municipal bonds in California. From 2009 to 2013, we served as the underwriter for 1,099 debt issues for California public agencies, 521 more issues than our closest competitor. We have developed our leading position in California as a result of our 83-year presence in the state, our ability to market bonds to investors that achieve low borrowing costs for our public agency clients, and our conscientious and thorough work on behalf of public agencies throughout the state.
- **Leader in California School District Financings:** Stifel is the leading public finance firm to school districts in California. Our long-term commitment to schools allows us to have a research team, sales force, and investor base knowledgeable about California school districts. From January 1, 2009 to present, we transacted 556 financings for California school districts, more than any other firm. This experience includes general obligation bonds and notes; certificates of participation and lease revenue bonds; Mello-Roos bonds; and federal interest subsidy bonds such as QSCBs, CREBs, QECBs, and QZABs. Our expertise and national investor distribution will benefit the District in securing the lowest cost of borrowing for its Measure C general obligation bonds.
- **Local Area Experience:** Stifel has extensive experience working with school districts and other public agencies in the vicinity of the District in Madera, Merced, and Fresno Counties. This experience includes general obligation bonds, bond anticipation notes, tax and revenue anticipation notes, certificates of participation, and special tax bonds. Our local area experience includes financings for Bass Lake Joint Union Elementary School District, Delhi Unified School District, Atwater Elementary School District, Merced Union High School District, Patterson Joint Unified School District, McSwain Union Elementary School District, Merced Community College District, Sanger Unified School District, Clovis Unified School District, Kings Canyon Joint Unified School District, Firebaugh-Las Deltas Unified School District, Fresno Unified School District, and Caruthers Unified School District.
- **Underwriting Capability:** The most important function of an underwriter is the structuring, pricing and sale of bonds. Stifel has the largest municipal finance trading and underwriting operation on the West Coast, operated out of our San Francisco and Los Angeles offices, and we annually structure and underwrite more long-term California municipal financings than any other firm. Our consistent market presence gives us the ability to develop effective marketing plans by leveraging our long-term relationships with the most important retail and institutional buyers of municipal bonds, thereby providing our school district clients with optimal underwriting results. This unmatched market access and knowledge will deliver highly efficient financing structures and low borrowing costs for the District.

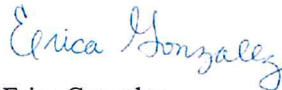
STIFEL, NICOLAUS & COMPANY, INCORPORATED
One Montgomery Street, Suite 3700 San Francisco, CA 94104 | www.stifel.com

- **Experience with the District:** Our experience with the District began in 1992 and includes assisting with the financial planning for five bond elections, serving as the underwriter for general obligation bonds of Measure B and Measure U, acting as the placement agent for a lease financing for energy efficiency projects, assisting in the preparation of continuing disclosure annual reports for outstanding bonds, and contributing to the preparation of developer fee justification studies. Much of this work has been done without charge to the District. No other investment banking firm has the length and breadth of our experience with the District working on matters affecting the financing of school facilities.
- **Selling Bonds to Local Residents.** We have had considerable success in specialized retail marketing to individual investors within Madera County and the greater San Joaquin Valley and Sierra foothills. Our specialized marketing efforts have included running television advertisements, print ads, and direct mailers for the sale of bonds for several local school districts, including the Clovis Unified School District and the Fresno Unified School District.

Stifel has earned a reputation for providing honest, thoughtful, energetic service to our clients. We look forward to your consideration of our experience with California school district general obligation bonds and our underwriting capabilities. We are eager to continue our long working relationship with the District and are available to answer any questions regarding our credentials and qualifications.



Bruce Kerns
Managing Director

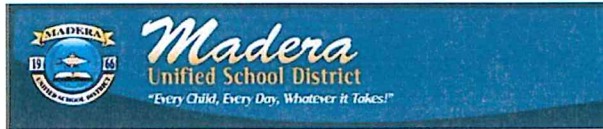


Erica Gonzalez
Director

STIFEL NICOLAUS

PROPOSAL TO PROVIDE UNDERWRITING SERVICES TO:

MADERA UNIFIED SCHOOL DISTRICT



UNDERWRITING SERVICES FOR GENERAL OBLIGATION BONDS
RFP No 08414

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APPENDICES

APPENDIX A: REFERENCES

APPENDIX B: CONTINUING DISCLOSURE

APPENDIX C: FINANCING TEAM

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APPENDIX E: INTEREST RATE COMPARABLES

APPENDIX F: DISCLOSURE

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A. EXPERIENCE

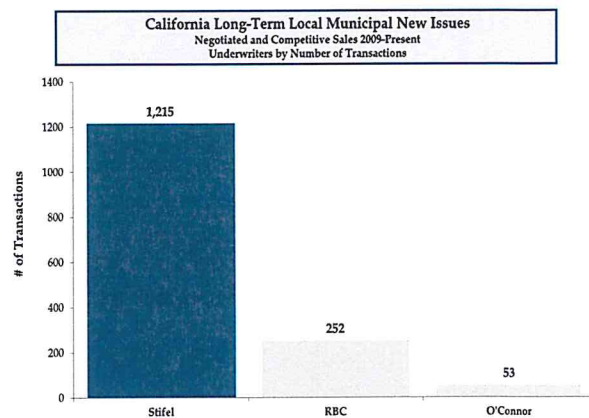
Provide a brief history of your company. Describe your firm's experience in providing the services outlined in this RFP.

Stifel Overview: Stifel, Nicolaus & Company, Incorporated. Stifel, a wholly owned subsidiary of Stifel Financial Corp., is a full-service brokerage and investment banking firm established in 1890. The company provides investment banking, trading, investment advisory, securities brokerage, and related financial services to public agencies, individual investors, professional money managers, and businesses. Stifel Financial is a publicly traded firm listed on the New York Stock Exchange under the stock ticker "SF".

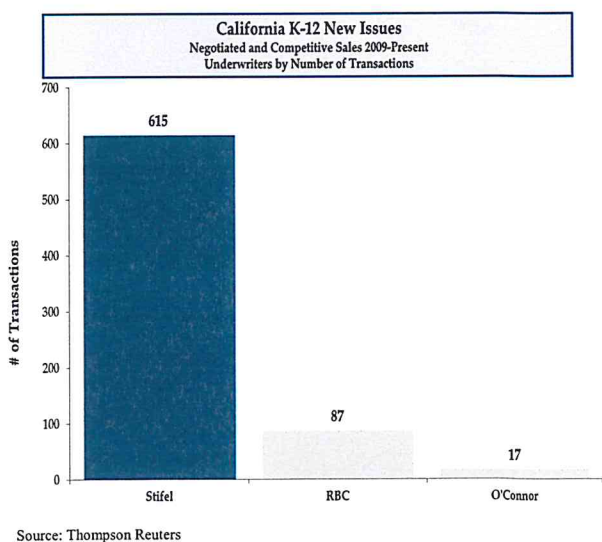
Stone & Youngberg LLC ("Stone & Youngberg"), established in California in 1931, was acquired by Stifel Financial Corp. in October 2011. Stone & Youngberg's long-time bankers, underwriters and sales staff transitioned together and continue to serve our California clients and underwrite bonds from our offices in San Francisco and Los Angeles under the Stifel umbrella.

De La Rosa & Co. ("DLR"), merged with Stifel on April 1, 2014. The DLR merger, following the merger with Stone & Youngberg, represents the fusing of the State's leading municipal finance teams. Our combination at Stifel enables us to offer our issuer clients more depth and expertise than any other public finance firm in the state. We offer unmatched underwriting strength in California supported by Stifel's capital of \$1.2 billion. In addition, we now have two of the most active individual underwriters in the state operating as a team, pricing all issues from our underwriting offices in San Francisco and Los Angeles. Now, Stifel has the West Coast's largest investment banking operation specializing in municipal securities.

Experience with California Municipal Bonds: Stifel and our predecessor firms Stone & Youngberg and DLR have underwritten more bond issues for more California public agencies than any other firm. Since January 1, 2009, the firm underwrote 1,009 bond issues, 431 more issues than our nearest competitor in the state. The adjacent chart compares the experience of Stifel with the other underwriting firms under consideration by the District regarding all types of debt issued by public agencies in California. Our banking professionals are extremely knowledgeable about California municipal bonds, and have an unparalleled understanding of credit concerns and structuring issues. The frequency of our bond sales gives Stifel's underwriters a clear understanding of the market and preferences of investors.



Experience with California School Districts: School district finance is one of the most important sectors of Stifel's business. For this reason, Stifel has a dedicated School Finance Group whose purpose is to work exclusively with school districts throughout California. Stifel's work with school districts includes general obligation bonds and notes, certificates of participation and lease revenue bonds, Mello-Roos special tax bonds and notes, and federal interest subsidy bonds such as QZABs and CREBs. Since January 1, 2009, the firm underwrote 556 California school district financings, more than any other firm active in school financing in the state. The adjacent chart compares the experience of Stifel with the other underwriting firms under consideration by the District regarding all types of debt issued by California K-12 school districts. Our expertise and national investor distribution will benefit the District in securing the lowest cost of borrowing for its general obligation bonds.



Experience in the Local Area: We have extensive experience working with school districts and other public agencies in the vicinity of the District in Madera, Merced, and Fresno Counties. This experience includes general obligation bonds, bond anticipation notes, tax and revenue anticipation notes, certificates of participation, and special tax bonds. Our local area experience includes financings for Bass Lake Joint Union Elementary School District, Delhi Unified School District, Atwater Elementary School District, Merced Union High School District, Patterson Joint Unified School District, McSwain Union Elementary School District, Merced Community College District, Sanger Unified School District, Clovis Unified School District, Kings Canyon Joint Unified School District, Firebaugh-Las Deltas Unified School District, Fresno Unified School District, and Caruthers Unified School District. Please see **Appendix A** for references for some of our local school district clients.

B. EXPERIENCE WITH THE DISTRICT

Describe the range of consulting services performed by your organization. Be specific in describing the depth of your staff's knowledge and expertise.

Experience with the District: The range of our consulting expertise is illustrated by the services that we have provided to the District since 1992. Our experience with the District includes assisting with the financial planning for five bond elections, serving as the underwriter for general obligation bonds of Measure B and Measure U, the placement agent for a lease financing for energy efficiency projects, assisting in the preparation of continuing disclosure annual reports for outstanding bonds, and contributing to the preparation of developer fee justification studies. Much of this work has been done without charge to the District. The wide variety of our services to the District is summarized below.

Bond Election Planning. We have assisted the District with five bond elections, preparing the financial analysis that helped guide decisions on the amount and timing of bonds and the tax rates estimated to be levied on property in the District to repay the bonds. Our involvement with the District's bond election planning began in 1992 in advance of a \$26 million general obligation bond measure placed on the ballot of March 2, 1993. The measure failed with a 40.3% affirmative vote, lower than the required threshold of 66.7%. **Because the bond measure was unsuccessful, we did not charge the District for our services.**

After the failure of the March 1993 bond election, we assisted the District in reconsidering the type of bond to be used in a future election. This was in response to the concerns of farmers and ranchers in the District who objected to the method of apportioning the tax of general obligation bonds by the assessed value of property. Agricultural property owners preferred a form of tax that would vary by type of parcel instead of by assessed value. The planning for the reconsidered approach extended over several years, as we provided a series of financial analyses to test various tax formulas and bond amounts. This resulted in a recommendation to create a District-wide Mello-Roos Community Facilities District and conduct a \$40 million bond election on June 6, 2000. The Measure E bond measure failed with an affirmative vote of 58%, lower than the required 66.7%. **Because the bond measure was unsuccessful, we did not charge the District for our services.**

With the passage of Proposition 39 in November 2000, school districts in California had the opportunity to seek approval for general obligation bonds with an affirmative vote of 55%. We began assisting the District with the financial analysis for a general obligation bond election to be conducted pursuant to Proposition 39. This effort resulted in the \$46 million Measure B authorization on the ballot of November 5, 2002. Measure B was approved with a 63.1% affirmative vote, higher than the required 55%. Similar to our previous efforts for the 1993 general obligation bond election, we prepared the estimates of bond amounts and tax rates for Measure B as well as the Tax Rate Statement that appeared in the voter pamphlet published by the County Registrar of Voters.

Because the District's facility needs were much larger than could be addressed by the \$46 million authorization of Measure B, we again assisted the District in the financial planning for a bond measure to go before voters in 2006. This resulted in the \$32.5 million Measure U authorization of November 7, 2006, which was approved by an affirmative vote of 60.6%, higher than the required 55%. Our contributions to the successful Measure U effort included preparing the bond amount and tax rate estimates as well as the Tax Rate Statement that appeared in the voter pamphlet for the measure.

Stifel has also assisted the District with the bond election on the ballot of November 2014. We provided estimates of the amount of bond authorization associated with various property tax rates and evaluated the difference in bond amounts resulting from the number and timing of bond issues and the length of bond repayment. We worked in cooperation with the District's financial advisor and opinion research consultants and assisted in the review of the legal documents approved by the Board of Education, attending the meeting at which the Board voted to approve the measure for the November ballot.

Sale of Bonds. We have served as the District's underwriter for three series of Measure B bonds, one series of Measure U bonds, and one series of refunding bonds that refinanced the Series 2003 Bonds of Measure B. We coordinated the activity of the District's finance team, keeping the effort focused on a schedule to accomplish the sale of the bonds in a timely manner. We also involved the Madera County Treasurer-Tax Collector, keeping her informed about the bond sales and seeking input and participation from her office. Our underwriters accomplished a successful sale for each series of Measure B and Measure U bonds, achieving the lowest interest rates possible given the condition of the municipal bond market at that time. Evidence was provided to the District and the County Treasurer of the low level of the interest rates for the District's bonds compared with other similar bond issues sold by California school districts at about the same time.

The District has issued the full amount of the Measure B authorization. Measure U has \$4.5 million of unissued authorization remaining to be sold. We frequently discuss with the District the timing considerations for issuing the remaining amount of Measure U bonds, which would be coordinated with the District's eventual receipt of State funds from the School Facility Program.

We frequently monitor the District's bond issues for refinancing opportunities. An example of that effort is our recommendation to the District in mid-2011 that the Series 2003 Bonds of Measure B were a refunding candidate. We assisted the District in accomplishing a successful refinancing of the Series 2003 Bonds in February 2012, lowering the debt service on the bonds by about \$2.1 million and achieving substantial taxpayer savings for residents and businesses in the District.

Financing of Energy Efficiency Project. In 2011, we assisted the District in accomplishing the financing of a project that included new energy-efficient HVAC systems at two schools and lighting retrofit improvements at all schools. We recommended a lease financing and compared the benefits of doing the financing as a conventional public sale of debt (using certificates of participation or lease revenue bonds) or as a private placement with a bank. Given the relatively small size of the financing (about \$4.6 million) and the short repayment period (14 years), we determined that a private placement would result in the lowest-cost financing. We compared bids from several banks, recommended the bank submitting the most favorable lease terms, and coordinated the progress of the financing with the District and other finance team members as the District's placement agent.

Continuing Disclosure Annual Reports. The District is required to submit annual reports for each of its outstanding debt issues in compliance with regulations of the federal Securities and Exchange Commission. We have assisted the District in submitting such reports for each issue of Measure B and Measure U general obligation bonds. We provide the District with a reminder of the upcoming due date for the reports, create several tables on the tax base of the District that are components of the required content of the report, and provide instructions for the electronic submission of the reports to the Electronic Municipal Market Access system ("EMMA") of the Municipal Securities Rulemaking Board ("MSRB"). See **Appendix B** for examples of our recent reminder letters with respect to continuing disclosure for the bonds of Measure B and Measure U. **We provide this service each year without cost to the District.**

Developer Fee Justification Study. Each year we assist the District with its preparation of the developer fee justification study by providing tables showing the District's bonding capacity in satisfaction of the requirements for imposing Level 2 developer fees. At the same time we provide tables showing the District's bonding capacity for issuing additional general obligation bonds pursuant to Measure U and for determining the eligibility for Financial Hardship under the State School Facility Program. **We provide this service each year without cost to the District.**

2004 Certificates of Participation. Our monitoring of the District's debt for potential refinancings also resulted in our bringing to the District's attention the refunding opportunity of the 2004 Certificates of Participation. Although we were not the underwriter of the 2004 COPs, we look out for your interests with respect to all forms of debt issued by the District. We had been monitoring the COPs since 2012 and had recommended that the District pursue a refunding to accomplish debt service savings.

Our research on the 2004 COPs also revealed that the original finance team had not assisted the District with continuing disclosure annual reports since the bonds were sold in May 2004. In an effort to get the District in compliance with the SEC requirements for continuing disclosure on the 2004 COPs, we assisted the District in filing all the missing annual reports and provided the required tables showing the assessed valuation of the project areas of the Madera Redevelopment Agency and the revenues received by the District pursuant to pass-through agreements with the Agency since 2004. These redevelopment revenues were pledged for the repayment of the 2004 COPs. **We provided this continuing disclosure service without cost to the District.**

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Assistance in Credit Rating Evaluations. We have assisted the District with responding to credit rating agency requests for information on the financial condition of the District and the characteristics of the tax base for repaying the District's outstanding general obligation bonds. Rating agencies conduct periodic credit surveillance of the District and we participate in those discussions on behalf of the District and provide information to the rating agencies that describes the status of the tax base and condition of the local economy. The most recent such rating surveillance in which we participated was conducted by Fitch Ratings in December 2013.

C. REFERENCES

All RFPs are to submit with their RFP at least three (3) previous jobs of similar scope and size completed in the last three years. They must include a contact name and phone number for verification purposes. Failure to provide reference may result in your RFP being determined non-responsive.

A list of our references representing similar work for school districts is in **Appendix A**.

D. PERSONNEL

Identify the key staff personnel who will be responsible for servicing the District's needs. Describe the professional qualifications and experiences of each key staff person who will be servicing the District. List any particular area(s) of expertise they may have.

Our financing team for the District's November 2014 bond authorization would draw on the resources of our San Francisco office. Stifel's public finance banking team would be co-led by Bruce Kerns, Managing Director and Erica Gonzalez, Director. Together, Mr. Kerns and Ms. Gonzalez will oversee Stifel's efforts and ensure that proper resources are allocated to the District's general obligation bonds. Mr. Kerns has over 25 years of experience working with school district clients throughout California, including many years of service to the Madera Unified School District. Ms. Gonzalez has ten years of experience working in municipal finance, focusing on school districts for the last six years. Roberto Ruiz, an Assistant Vice President in our San Francisco office, will provide day-to-day banking support to the District. Our investment banking team will work to assist the District in determining the most efficient structure for the general obligation bonds. We will work with the District's financing advisor, bond counsel, and other members of the finance team to review financing documents, coordinate the marketing plan and sale, and make sure the bonds are optimally and efficiently priced.

Overall responsibility of Stifel's marketing and underwriting effort for the District's bonds will be led by Director and co-head of California underwriting, Betsy Kiehn, working from our San Francisco trading and underwriting desk. Ms. Kiehn will provide the District with market knowledge that can only be gained by the large number of financings that Stifel underwrites each week. Brief resumes and contact information for the proposed banking and underwriting staff are in **Appendix C**.

E. MARKETING THE DISTRICT'S BONDS

Staffing and Distribution Overview: Stifel has over 6,000 employees located in major financial centers across North America, Europe and Asia. Our U.S. Public Finance team has over 100 professionals throughout the nation. The recent California mergers with Stone & Youngberg and DLR were an important element of our continuing nationwide expansion of our public finance platform. An overview of Stifel's public finance department and headcount by office is detailed in the table to the right. The public finance team members that will manage the issuance of the District's bonds are all located in San Francisco.

Public Finance Banker Staffing			
Annapolis, MD	2	Houston, TX	1
Atlanta, GA	3	Los Angeles, CA	15
Austin, TX	1	New York, NY	3
Bloomington, IL	1	Okemos, MI	3
Boston, MA	1	Orlando, FL	3
Brookfield, WI	1	Phoenix, AZ	10
Chicago, IL	5	San Antonio, TX	3
Cleveland, OH	5	San Francisco, CA	18
Columbus, OH	4	St. Louis, MO	16
Denver, CO	10	Wichita, KS	1
Underwriting Staffing			
Denver, CO	2	San Francisco, CA	4
Los Angeles, CA	2	St. Louis, MO	3

With one of the most comprehensive distribution networks in the municipal industry, Stifel employs a balanced approach to marketing new issues. As evidenced in the table on the following page, our distribution network provides the District with access to all key investor classes, from individual investors who live in the region to high net worth individuals and institutions in other areas of California and across the country.

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While the size and scope of our network is relevant, more important for the District is our demonstrated track record of utilizing these channels to distribute securities in transactions similar to the District's upcoming general obligation bond authorization. An important fact for consideration as the District evaluates firms is that all our underwriters, and a large portion of our institutional sales force, reside in California, making them familiar with the territory of the District and the local economy.



In-House Retail Distribution Network: Stifel offers the District a strong retail distribution network, including over 2,000 investment executives in over 300 offices, representing \$140 billion in client assets. This distribution network combines the high net worth investors with a large appetite for municipal bonds and Stifel's broader network of retail buyers who look to Stifel for a range of financial products. The firm is able to serve both of these retail segments well, offering the convenience of small local offices in many communities throughout the state and our larger San Francisco office supporting all of the varied retail, specialized retail and professional retail buyers.

Although Stifel offers the District a retail investor network with locations and investors throughout the country, most individuals who purchase California municipal bonds tend to be California income taxpayers who reside in the state. Stifel's retail platform includes roughly 220 Private Client sales executives in 34 offices throughout California including an office in Fresno. This group serves more than 60,000 client accounts that collectively possess nearly \$20 billion in assets under management. The adjacent map shows the location of our retail branches in California.



Institutional Distribution Capabilities: Stifel's distribution capabilities for institutional investors include a top-tier municipal distribution sales platform with offices in both national and regional financial centers around the country, including Chicago, Atlanta, Boston, Denver, Detroit, Houston, Kansas City, Los Angeles, Minneapolis, New Orleans, New York City, San Francisco, and St. Louis. Our broad geographic footprint has particularly enhanced our ability to cover regional and local "second tier" and "third tier" buyers, reaching deeper into the institutional market. Stifel has over 160 institutional sales professionals with 28 sales professionals focused exclusively on municipal distribution. Our personnel maintain relationships with over 1,100 municipal institutional accounts — from large, national bond mutual funds to regional and local middle market buyers. As part of this network, we manage the largest California-based institutional sales and trading department in the industry. Our personnel are experts in marketing municipal bonds to all classes of institutional investors as well as the largest, institutionally-run Separate Managed Accounts. The result is blanket coverage of the institutional market. Many of these investors turn to Stifel for help understanding the California municipal bond market.

Marketing to Retail Investors - To secure the lowest overall interest rates for the District's bonds, we recommend a marketing plan that maximizes participation by retail investors, bank trust departments, and investment advisors who are typically less price-sensitive than institutional investors and are often willing to accept lower interest rates. We will work with our marketing and retail sales force to design opportunities to reach a broad base of Madera County residents and investment advisors who work in the vicinity of the District. This includes television advertising campaigns, print advertisements and direct mailings, all of which we have arranged for our public agency clients at no cost to them. We have developed CNBC advertisements to run in the weeks leading up to the bond sale. Our television spots typically reach an audience of several million. The usual respondents to these advertisements are wealthy individuals and small investment advisers with clients who live in the area. As we have learned in the marketing of the other Madera County bond offerings, our television campaigns help in achieving a broad retail investor distribution. Other methods of reaching investors who live or work in the region include outreach through advertisements in local newspapers and direct mailings to investors living within the District and other targeted local zip codes in the vicinity of Madera. An example of our specialized marketing expertise is shown in **Appendix D** with advertising used for Clovis Unified School District, Fresno Unified School District, Lodi Unified School District, and Lincoln Unified School District.



Marketing to Institutional Investors - Our institutional investor marketing plan will ensure early distribution of marketing materials to a wide range of institutional investors, identify key potential investors based on the structure of the District's bond issue, and monitor investor preferences leading up to the sale. Because institutions conduct a rigorous and lengthy internal credit review process, the earlier we provide them with the preliminary official statement along with any rating reports, the more likely we will receive a favorable and timely response. The more institutional credit approvals we have in hand prior to the order period for the District's bonds, the more likely it is for the District to achieve lower interest rates.

Commitment to Underwrite Unsold Balances: Effective underwriting for the District requires putting Stifel's capital at risk to underwrite unsold balances at market levels. Market and interest rate volatility increase this capital risk. Even in today's uncertain interest rate environment, Stifel will put its capital at risk to ensure that our clients achieve their desired objectives, often underwriting a bond issue when a significant percentage of bonds remain unsold at the conclusion of the order period. The following table summarizes the unsold balances for the most recent California negotiated transactions for which we served as sole or senior manager.

Date	Issuer	Par Amount (\$)	Amount Underwritten (in dollars)	Amount Underwritten (as percentage of par amount)
08/21/2014	Peralta CCD	\$30,220,000	\$19,435,000	64%
08/05/2014	Norris SD	\$9,381,073	\$3,000,000	32%
07/29/2014	Menifee Union SD	\$4,230,000	\$1,780,000	42%
07/29/2014	Sunnyvale SD	\$28,000,000	\$2,340,000	8%
07/29/2014	Sunnyvale SD	\$14,815,000	\$1,245,000	8%
07/23/2014	Calipatria USD	\$4,500,000	\$1,005,000	22%
07/22/2014	Bayshore ESD	\$3,000,000	\$1,145,000	38%
07/09/2014	Rosemead SD	\$6,240,000	\$790,000	13%

Order Monitor: Stifel uses the IPREO order monitor system for every issue we underwrite and access is always provided to our school district clients and their financial advisors. Please see the following image for a screen shot of the IPREO order monitor for the Madera Unified School District's General Obligation Refunding Bonds, Series 2012, sold in March 2012.

Maturity	Amount	Total Priority (\$000's)	Total Member (\$000's)	Total (\$000's)	Balance (\$000's)
03/01/2012	135	0	140	140	5
03/01/2013	315	0	320	320	5
03/01/2014	355	0	400	400	45
03/01/2015	405	0	500	500	95
03/01/2016	450	0	455	455	95
03/01/2017	510	0	515	515	5
03/01/2018	575	0	575	575	0
03/01/2019	640	0	940	940	300
03/01/2020	100	0	100	100	0
03/01/2021	615	0	500	500	115
03/01/2022	790	0	795	795	5
03/01/2023	860	0	1,710	1,710	850
03/01/2024	940	0	450	450	490
03/01/2025	1,035	0	1,030	1,030	5
03/01/2026	1,140	0	1,135	1,135	5
03/01/2027	1,245	0	1,240	1,240	5
03/01/2028	1,350	0	1,345	1,345	5
03/01/2029	1,455	0	1,450	1,450	5
TOTAL	12,925	0	12,485	12,485	2,015

STIFEL NICOLAUS

F. INTEREST RATE COMPARABLES

As evidence of Stifel's underwriting capabilities and our ability to aggressively price bonds, please refer to the tables in **Appendix E** for a comparison of the interest rates for recent education bond financings underwritten by Stifel and our competitors. The lower interest rates achieved by Stifel are the result of our successful pre-sale marketing efforts, extensive distribution network and on-the-market pricing.

G. FEES

Stifel would serve as the District's underwriter for a negotiated sale of the general obligation bonds. We would be paid in the form of a discount on each issue of bonds sold. Our compensation would be contingent on the sale of the bonds. If no bonds are sold, no compensation would be due to Stifel.

Our fee for each issuance of bonds would vary depending on the type and amount of the bonds to be sold by the District. The underwriting fees represented by the following schedules consist of the following three components:

- **Management Fee** This is the compensation for our investment banking input, including our assistance in determining the amount of bonds and corresponding tax rates for the bond measure election, contributing to the preparation of bond election documents, developing options for the structure of the bonds as each series is sold, participating in the process for selling the bonds, monitoring the District's tax base and tax rates, and identifying opportunities to refinance bonds previously sold. We would charge a fixed amount per bond issue, with the initial issue having a higher fee than subsequent issues.
- **Takedown** This is the commission paid to our retail and institutional sales force for finding investors to purchase the bonds. The amount of the takedown varies by maturity (ascending for later maturities) and varies by type of security.
- **Expenses** This component includes costs associated with underwriting and are mostly comprised of the expense of an underwriter's counsel and the fees imposed by regulatory agencies. Expenses will vary according to the principal amount.

Management Fee

For the Underwriter's investment banking input, we would charge a fixed amount of \$6,000 for the initial bond issue and \$4,000 for all subsequent bond issues.

Takedown for General Obligation Bonds

For general obligation bonds issued as conventional tax-exempt maturities, the takedown shall not exceed the following:

	<u>Current Interest Maturities</u>		<u>Capital Appreciation Maturities</u>	
	<u>\$/1,000</u>	<u>% of Par</u>	<u>\$/1,000</u>	<u>% of Par</u>
Takedown (years 1 to 2)	\$1.25	0.125%	\$2.00	0.200%
Takedown (years 3 to 5)	\$2.50	0.250%	\$3.50	0.350%
Takedown (years 6 to 10)	\$3.75	0.375%	\$4.75	0.475%
Takedown (years 11 to 30)	\$5.00	0.500%	\$5.75	0.575%

Takedown for General Obligation Bond Anticipation Notes

For bond anticipation notes issued as conventional tax-exempt maturities, the takedown shall not exceed the following:

STIFEL NICOLAUS

	<u>\$/1,000</u>	<u>% of Par</u>
Current Interest Maturities:		
Takedown (years 1 to 5)	\$2.75	0.275%
Capital Appreciation Maturities:		
Takedown (years 1 to 5)	\$3.75	0.375%

Underwriting Expenses

All our expenses in connection with a negotiated sale and issuance of the bonds shall be paid from our fee. Such expenses include fees for the California Debt and Investment Advisory Commission, Depository Trust Company; CUSIP registration, the preparation of any "blue sky" or legal investment memoranda, bond clearance costs, underwriter's counsel, and other similar expenses incurred by Stifel in conducting the sale of the bonds. Expenses will vary according to the principal amount. Provided on the following page are the estimated fees associated with a sale of \$20.0 million in bonds.

<u>Expense</u>	<u>\$/1,000</u>	<u>Amount (\$)</u>
Underwriter's Counsel	\$0.375	\$7,500.00
Out-of-Pocket/Marketing Expenses	0.018	357.50
Tax Base Data	0.100	2,000.00
Ipreo Bookrunning System	0.031	618.00
Ipreo Wire Fees	0.003	60.00
Ipreo Order Monitor	0.015	300.00
DTC Setup	0.040	800.00
CDIAC	0.150	3,000.00
CUSIP Numbers	<u>0.039</u>	<u>777.00</u>
Total Expenses	\$0.771	\$15,412.50

Sample Fee for \$20 Million Bond Issue

Below is a sample calculation of the not-to-exceed underwriting fee assuming a total principal amount of \$20 million, structured with current interest maturities and a repayment period of 30 years.

	<u>Sample Fee Calculation</u>	
	<u>\$20,000,000 in Principal</u>	
	<u>% of Par</u>	<u>Amount (\$)</u>
Management Fee	0.0300%	\$6,000.00
Underwriting Expenses	0.0771%	15,412.50
Average Takedown	<u>0.3929%</u>	<u>78,587.50</u>
Total	0.5000%	\$100,000.00

G. RATIONALE FOR SELECTION

Leading Underwriter of California School District Bonds: Stifel is the leading underwriter of California school district bonds. We provide strong retail and institutional components to our underwritings, ensuring that the borrowing cost for the District's taxpayers is as low as possible. With our predecessor firms Stone & Youngberg and De La Rosa & Co., Stifel has served local public agencies throughout California for 83 years, helping them overcome fiscal challenges while meeting their capital funding and facilities needs. From January 1, 2009, to present, we transacted 556 California K-12 financings, totalling over \$10.3 billion. Our bankers bring to each financing the cumulative experiences of working with hundreds of issuers, creating solutions to address the many challenges that arise as goals and objectives are affected by unique local financing circumstances.

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Experience in Madera Region: Stifel has extensive experience working with school districts and other public agencies in the vicinity of the District. This experience includes general obligation bonds, bond anticipation notes, tax and revenue anticipation notes, certificates of participation, and special tax bonds. Our local area experience includes financings for Bass Lake Joint Union Elementary School District, Delhi Unified School District, Atwater Elementary School District, Merced Union High School District, Patterson Joint Unified School District, McSwain Union Elementary School District, Merced Community College District, Sanger Unified School District, Clovis Unified School District, Kings Canyon Joint Unified School District, Firebaugh-Las Deltas Unified School District, Fresno Unified School District, and Caruthers Unified School District. Our many clients near the District and our office in San Francisco give assurance to you that we have a continuous presence in the region and can provide prompt and frequent personal service to the District.

Experience with the District: Our experience with the District began in 1992 and includes assisting with the financial planning for five bond elections, serving as the underwriter for general obligation bonds of Measure B and Measure U, acting as the placement agent for a lease financing for energy efficiency projects, assisting in the preparation of continuing disclosure annual reports for outstanding bonds, and contributing to the preparation of developer fee justification studies. Much of this work has been done without charge to the District. No other investment banking firm has the length and breadth of our experience with the District working on matters affecting the financing of school facilities.

Pricing Performance: We consistently achieve the lowest cost of borrowing for our issuer clients given current market conditions. The lower interest rates we achieve are the result of our successful pre-sale marketing efforts, extensive distribution network and on-the-market pricing. These lower interest rates translate to lower debt service payments for our public agency clients. For the Measure C bonds, lower interest rates would allow the District to issue a larger amount of bonds sooner than would otherwise be possible given the \$30 property tax rate, allowing the District to accelerate its bond program and offset the effect of inflation on project costs.

Commitment to Underwrite Unsold Balances: Effective underwriting for the District requires putting our capital at risk to underwrite unsold balances at market levels. Market and interest rate volatility increase this capital risk. Even in today's uncertain interest rate environment, we will put our capital at risk to ensure that our clients achieve their desired objectives, often underwriting a bond issue when a significant percentage of bonds remain unsold at the conclusion of the order period. The table shown on the previous page is evidence of our commitment to underwrite unsold balances for our clients.

Honest and Thoughtful Service: We pride ourselves on providing thorough, honest, creative, and energetic service to our school district clients. We work hard to prepare presentations that explain complex finance concepts in a simple, concise and "plain English" manner. We continually strive to produce the most efficient and low-cost financing for our clients.



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

Subject: Approval of 2013-14 Unaudited Actuals Financial Report

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: New Business

Background/ rationale:

The Financial Report is being provided to the Board of Trustees to inform them of the District's financial status for the 2013-14 fiscal year. It is also used as a tool for the Board and Administrators to aid in making necessary financial decisions to meet the goals of the district.

Financial impact:

See attached 2013-14 Financial Report

Superintendent's recommendation:

Superintendent recommends approval of the 2013-14 Financial Reports

Supporting documents attached:

- June 30, 2014 Combined Balance Sheet for all funds
- 2013-14 Financial Reports with 2014-15 Modified Budget
- 2013-14 Local Control Funding Formula (LCFF) with MCOE ADA
- 2013-14 Local Control Funding Formula (LCFF) without MCOE ADA
- Revenue and Expense Pie Charts
- Special Funds 2013-14 Financial Reports with 2014-15 Modified Budget
- 2013-14 Unaudited Actuals and 2014-15 Modify Budget (SACS)

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2014

Acct Code	Fund 01 General Fund	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Child Nutrition	Fund 14 Deferred Maintenance	Fund 21 Building Fund Bond Proceeds	Fund 25 Developer Fees	Fund 27 Redevelopment Agency
9110	\$ 34,147,460.42	\$ 648,661.86	\$ 13,750.02	\$ 3,330,818.19	\$ 128,770.74	\$ 13,612,269.63	\$ 4,845,659.72	\$ 224,811.56
9111								
9130	28,000.00	2,000.00		3,140.00				
9135	-	-		21,410.30				
9140-45								
9150								
9200	27,227,026.33	335,072.97	221,399.25	1,625,901.26	200.00	5,030.00	62,675.44	200.00
9310	135,957.12	-	114.24	5,545.24	6,987.00			
9320-22	597,859.36			266,536.59				
9330	14,350.69							
9340								
Total Assets	\$ 62,150,653.92	\$ 985,734.83	\$ 235,263.51	\$ 5,253,351.58	\$ 135,957.74	\$ 13,617,299.63	\$ 4,908,335.16	\$ 225,011.56
LIABILITIES AND FUND BALANCE:								
Liabilities:								
9509-10	\$ 7,398,704.35	\$ 41,380.10	\$ 35,469.29	\$ 261,547.45	\$ 135,757.57	\$ -	\$ 7,500.00	\$ -
9511-16	4,846,761.00	3,310.68	139.05	768.96			(1,186.62)	
9542				(31.39)				
9550	(1,250.39)	-		-				
9551-70	510.42							
9577	3,654,154.84	-	-	-	-	5,040.00	1,228.12	-
9610-40	12,646.48	4,479.82	126,640.30	4,837.00	-			
9650	587,352.31	-	-	-	-	-	-	-
Total Liabilities	\$ 16,498,879.01	\$ 49,170.60	\$ 162,248.64	\$ 267,122.02	\$ 135,757.57	\$ 5,040.00	\$ 7,541.50	\$ -
FUND EQUITY								
Ending Fund Balance June 30, 2014	\$ 45,651,774.91	\$ 936,564.23	\$ 73,014.87	\$ 4,986,229.56	\$ 200.17	\$ 13,612,259.63	\$ 4,900,793.66	\$ 225,011.56
Total Liabilities and Fund Equity	\$ 62,150,653.92	\$ 985,734.83	\$ 235,263.51	\$ 5,253,351.58	\$ 135,957.74	\$ 13,617,299.63	\$ 4,908,335.16	\$ 225,011.56
Total Revenue								
Total Expenditures								
159,177,711.81	1,180,777.46	1,715,807.22	10,695,453.92	661,308.19	49,491.65	1,869,976.76	603,194.32	
155,376,541.61	1,003,029.60	1,717,618.59	11,037,990.61	1,002,768.09	106,889.22	1,394,999.87	678,094.00	
Nonspendable: Revolving Cash, Stores, Prepd Exp.								
Restricted: Carryover - Entitlements/Local Projects								
Committed:								
Assigned:								
Carryover - Other	536,150							225,012
Equipment Replacement (Prev FN 17)	944,630							
Technology Infrastructure (Tier III)	2,340,114							
Textbooks (Tier III, Lottery)	2,768,536							
G.A.S.B. 16	391,157							
Unassigned/Unappropriated								
Reserve for Economic Uncertainties	4,661,296							
Unassigned/Unappropriated Amount	28,856,973							
Unassigned/Unappropriated + 3% Reserve	33,518,269							

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2014

ASSETS:	Acct Code	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Capital	Fund 41 Special Reserve Building	Fund 56 Debt Service Fund	Fund 73 Foundation Trust Scholarship	Fund 75 Foundation Trust Mem. Scholarship	Total All Funds
1. Cash								
a) In County Treasury	9110	\$ 3,828,019.31	\$ 4,783,928.87	\$ 274,505.29	\$ 1,008,869.08	\$ 58,957.78	\$ 2,328.95	\$ 66,908,811.42
b) Fair Value Adj to Cash in Cnty Tres	9111							-
c) In Revolving Fund	9130							33,140.00
d) Cash with Fiscal Agent	9135							-
e) Collections Awaiting/Clearing	9140-45							21,410.30
2. Investments	9150							-
3. Accounts Receivable	9200	1,500.00	300.00	100.00	200.00	20.00		29,479,625.25
4. Due from Other Funds	9310	5,040.00						153,643.60
5. Stores Accounts	9320-22							864,395.95
6. Prepaid Expenditures	9330							14,350.69
7. Other Current Assets	9340							-
Total Assets		\$ 3,834,559.31	\$ 4,784,228.87	\$ 274,605.29	\$ 1,009,069.08	\$ 58,977.78	\$ 2,328.95	\$ 97,475,377.21
LIABILITIES AND FUND BALANCE:								
Liabilities:								
1. Accounts Payable	9509-10							
2. Holding Accounts - Benefits	9511-16	\$ 11,590.00	\$ 65,686.10	\$ -	\$ -	\$ -	\$ -	\$ 7,957,634.86
3. Federal Tax Holding	9542	0.38						4,849,793.45
4. Use Tax Liability	9550							-
5. Other Current Liabilities	9551-70							(1,281.78)
6. Deferred Payroll	9577							510.42
7. Due to Other Funds/Current Loans	9610-40	-	-	-	-	-	-	3,654,164.84
8. Deferred Revenue	9650							154,871.72
Total Liabilities		\$ 11,590.38	\$ 65,686.10	\$ -	\$ -	\$ -	\$ -	\$ 587,352.31
FUND EQUITY								
Ending Fund Balance June 30, 2014		\$ 3,822,968.93	\$ 4,718,542.77	\$ 274,605.29	\$ 1,009,069.08	\$ 58,977.78	\$ 2,328.95	\$ 80,272,341.39
Total Liabilities and Fund Equity		\$ 3,834,559.31	\$ 4,784,228.87	\$ 274,605.29	\$ 1,009,069.08	\$ 58,977.78	\$ 2,328.95	\$ 97,475,377.21

Total Revenue	120,826.92	4,082,711.68	990.89	1,262,415.68	229.77	7.56	181,420,908.83
Total Expenditures	126,056.28	125,313.99	-	862,884.38	9,000.00	-	173,441,186.24
Nonspendable: Revolving Cash, Stores, Prepd Exp.							
Restricted: Carryover - Entitlements/Local Projects							
Committed:							
Assigned:							
Carryover - Other							
Equipment Replacement (Prev FN 17)							
Technology Infrastructure (Tier III)							
Textbooks (Tier III, Lottery)							
G.A.S.B. 16							
Unassigned/Unappropriated							
Reserve for Economic Uncertainties							
Unassigned/Unappropriated Amount							
Unassigned/Unappropriated + 3% Reserve							

**GENERAL FUND - FUND 01
2013-14 FINANCIAL REPORT**

RESTRICTED/UNRESTRICTED

	2013-14 Adopted Budget	2013-14 Revised Budget 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:					
LCFF/Revenue Limit	\$ 97,878,058	\$ 128,522,994	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923
Federal	11,592,850	14,811,212	11,755,435	11,755,061	14,858,900
Other State	27,178,145	10,844,311	10,945,223	6,358,339	6,372,599
Other Local	5,153,077	6,600,748	6,428,554	5,294,445	5,439,786
TOTAL REVENUES	\$ 141,802,130	\$ 160,779,265	\$ 159,109,873	\$ 171,432,782	\$ 177,575,208
EXPENDITURES:					
Certificated Salaries	\$ 68,908,134	\$ 69,963,743	\$ 69,508,713	\$ 75,137,434	\$ 75,137,434
Classified Salaries	17,383,645	19,016,736	19,560,132	20,305,029	20,305,029
Employee Benefits	34,497,598	36,073,144	35,336,667	40,445,943	40,445,943
Books and Supplies	11,582,324	18,331,971	10,410,773	11,018,349	18,817,045
Services/Other Operating	8,989,529	13,871,896	12,622,071	12,900,559	13,315,544
Capital Outlay	461,000	455,887	456,247	778,461	1,045,357
Other Outgoing	1,387,703	1,452,972	1,467,381	1,431,863	1,431,863
Direct Support/Indirect Costs	(592,387)	(608,909)	(658,282)	(555,450)	(555,893)
TOTAL EXPENDITURES	\$ 142,617,546	\$ 158,557,440	\$ 148,703,705	\$ 161,462,188	\$ 169,942,322
EXCESS (DEFICIENCY)	\$ (815,416)	\$ 2,221,825	\$ 10,406,167	\$ 9,970,594	\$ 7,632,886
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - FN 25	18,935	18,935	36,450	20,000	20,000
Interfund Transfers Out - FN11, FN14	(1,260,231)	(1,260,231)	(1,267,331)	(1,860,231)	(1,860,231)
Other Transfers - Tuition Payment to COE	-	-	(1,321,771)	-	(1,654,329)
Other Sources/Uses	(9,335)	57,639	27,614	(5,000)	30,585
Contributions to Restricted Programs	-	-	-	-	-
Interfund Transfers Out - FN40, FN41	-	(4,079,959)	(4,079,959)	(13,633,150)	(13,633,150)
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,250,631)	\$ (5,263,616)	\$ (6,604,997)	\$ (15,478,381)	\$ (17,097,125)
NET INCREASE IN FUND BALANCE	\$ (2,066,047)	\$ (3,041,791)	\$ 3,801,170	\$ (5,507,787)	\$ (9,464,239)
BEGINNING FUND BALANCE, JULY 1	\$ 36,701,721	\$ 42,124,726	\$ 42,124,726	\$ 39,082,935	\$ 45,651,775
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	(274,121)	-	-
RESTATE FUND BALANCE, JULY 1	\$ 36,701,721	\$ 42,124,726	\$ 41,850,605	\$ 39,082,935	\$ 45,651,775
ENDING BALANCE, JUNE 30	\$ 34,635,674	\$ 39,082,935	\$ 45,651,775	\$ 33,575,148	\$ 36,187,536
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	\$ 530,125	\$ 696,931	\$ 640,210	\$ 696,931	\$ 640,210
Restricted:					
- Carryover, Entitlements	-	-	4,413,165	-	-
- Carryover, Other Local Projects	-	-	99,544	-	-
Committed:					
Assigned:- Carryover, Other	63,824	205,869	536,150	185,869	39,514
- Equipment Replacement (Prev FN17)	924,724	912,410	944,630	-	644,630
- Technology Infrastructure (Tier III)	-	2,340,114	2,340,114	2,340,114	2,340,114
- Textbooks (Tier III, Lottery)	2,817,999	2,299,233	2,768,536	2,299,233	2,347,576
- G.A.S.B. 16 Va Accrual	924,177	530,477	390,117	530,477	390,117
Unassigned/Unappropriated					
Unassigned/Unappropriated + 3% Reserve	29,374,825	32,097,900	33,519,309	27,522,523	29,785,374
Reserve for Economic Uncertainties: 3%	4,316,613	4,917,209	4,661,296	5,308,817	5,612,851
Unassigned/Unappropriated Amount	25,058,212	27,180,691	28,858,012	22,213,706	24,172,523
% Reserve (Includes 3% Required)	20.42%	19.58%	21.57%	15.55%	15.92%

**GENERAL FUND - FUND 01
2013-14 FINANCIAL REPORT**

	2013-14 Adopted Budget	2013-14 Revised Budget 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
RESTRICTED/UNRESTRICTED					
LCFF/REVENUE LIMIT:	\$ 97,878,058	\$ 128,522,994	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,145,562	\$ 1,183,488	\$ 1,181,459	\$ 1,183,488	\$ 1,183,488
Special Ed IDEA LA Part B	-	-	2,030	-	-
Migrant Ed Program	-	265,503	119,786	-	-
Safe & Supportive Schools	292,500	536,920	299,358	-	270,062
Title I	6,159,862	8,192,482	6,908,925	6,635,985	8,006,256
Voc & Appl Sec lic (Perkins)	-	201,893	201,893	201,893	201,893
Title II	883,866	1,184,745	419,130	929,637	1,695,252
Title III	620,855	854,206	714,543	484,183	679,559
Title IV - 21st Century Comm Learning Center	2,259,875	2,309,878	1,807,631	2,259,875	2,762,122
Other Federal Income	230,330	82,097	100,681	60,000	60,268
TOTAL FEDERAL	\$ 11,592,850	\$ 14,811,212	\$ 11,755,435	\$ 11,755,061	\$ 14,858,900
OTHER STATE:					
Tier III	\$ 9,893,839	\$ 154,865	\$ 154,865	\$ -	\$ -
Class Size Reduction K-3 (20-1)	3,751,713	-	-	-	-
Mandated Costs	861,206	657,181	657,181	655,181	655,181
Lottery	3,121,152	3,328,765	3,402,918	3,195,347	3,195,347
Other State Apport - Prior Year	-	6,397	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	27,346	37,141	24,681	25,099	39,359
Economic Impact Aid/LEP	4,249,735	-	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	292,039	292,039	-	-
Transportation Home-to-School	2,749,419	-	-	-	-
Transportation - Special Ed	41,023	-	-	-	-
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	40,000	79,306	40,000	40,000
TOTAL OTHER STATE	\$ 27,178,145	\$ 10,844,311	\$ 10,945,223	\$ 6,358,339	\$ 6,372,599
OTHER LOCAL:					
Special Education Interagency	\$ 3,619,989	\$ 3,795,419	\$ 3,765,416	\$ 3,795,419	\$ 3,795,419
Sales, Leases, and Rentals	12,500	58,292	83,024	32,000	32,000
Interest	140,000	140,000	170,392	140,000	140,000
Transportation Fees from Individuals	95,700	-	-	-	-
Interagency Services Between LEA's	968,696	1,024,149	1,165,500	911,865	983,871
All Other Local Income	316,192	1,582,888	1,244,222	415,161	488,496
TOTAL OTHER LOCAL	\$ 5,153,077	\$ 6,600,748	\$ 6,428,554	\$ 5,294,445	\$ 5,439,786
TOTAL REVENUES:	\$ 141,802,130	\$ 160,779,265	\$ 159,109,873	\$ 171,432,782	\$ 177,575,208
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 18,935	\$ 18,935	\$ 36,450	\$ 20,000	\$ 20,000
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ (4,079,959)	\$ (4,079,959)	\$ (13,633,150)	\$ (13,633,150)
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve FN11, FN14	(1,260,231)	(1,260,231)	(1,267,331)	(1,860,231)	(1,860,231)
Interfund Tnsfrs Out	-	-	(1,321,771)	-	(1,654,329)
Total Transfers Out	\$ (1,260,231)	\$ (5,340,190)	\$ (6,669,061)	\$ (15,493,381)	\$ (17,147,710)
SOURCES	\$ -	\$ 66,974	\$ 31,389	\$ -	\$ 35,585
USES	(9,335)	(9,335)	(3,775)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,250,631)	\$ (5,263,616)	\$ (6,604,997)	\$ (15,478,381)	\$ (17,097,125)

**GENERAL FUND - FUND 01
2013-14 FINANCIAL REPORT**

UNRESTRICTED

	2013-14 Adopted Budget	2013-14 Revised Budget 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:					
LCFF/Revenue Limit	\$ 96,559,142	\$ 128,522,994	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923
Federal	-	\$ 21,645	\$ 21,645	-	-
Other State	17,071,029	\$ 3,469,663	\$ 3,562,220	3,276,038	3,276,038
Other Local	543,302	\$ 1,027,285	\$ 1,220,868	904,825	904,825
TOTAL REVENUES	\$ 114,173,473	\$ 133,041,587	\$ 134,785,393	\$ 152,205,800	\$ 155,084,786
EXPENDITURES:					
Certificated Salaries	\$ 56,266,914	\$ 59,019,826	\$ 58,888,789	\$ 65,132,253	\$ 65,132,253
Classified Salaries	10,655,055	14,998,679	15,515,325	16,284,580	16,284,580
Employee Benefits	25,892,407	29,840,936	29,215,951	34,016,564	34,016,564
Books and Supplies	4,230,463	7,544,085	6,279,965	6,022,006	6,673,606
Services/Other Operating	7,311,653	7,854,824	7,545,047	8,521,311	8,813,976
Capital Outlay	461,000	257,250	213,726	748,000	748,000
Other Outgoing	734,776	821,799	820,048	820,776	820,776
Direct Support/Indirect Costs	(1,488,365)	(1,377,918)	(1,327,002)	(1,266,201)	(1,542,066)
TOTAL EXPENDITURES	\$ 104,063,903	\$ 118,959,481	\$ 117,151,849	\$ 130,279,289	\$ 130,947,689
EXCESS (DEFICIENCY)	\$ 10,109,570	\$ 14,082,106	\$ 17,633,543	\$ 21,926,511	\$ 24,137,097
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fn 25	\$ 18,935	\$ 18,935	\$ 36,450	\$ 20,000	\$ 20,000
Interfund Trnsfrs Out - FN11, FN14	(1,260,231)	(1,260,231)	(1,267,331)	(600,000)	(600,000)
Other Transfers - Tuition Payment to COE	-	-	(1,321,771)	-	(1,654,329)
Other Sources/Uses	(9,335)	(9,335)	(3,775)	(5,000)	(5,000)
Contributions to Restricted Programs	(10,924,986)	(10,651,109)	(10,566,499)	(13,216,148)	(13,216,148)
Interfund Trnsfrs Out - FN40, FN41	-	(4,079,959)	(4,079,959)	(13,633,150)	(13,633,150)
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (12,175,617)	\$ (15,981,699)	\$ (17,202,885)	\$ (27,434,298)	\$ (29,088,627)
NET INCREASE IN FUND BALANCE	\$ (2,066,047)	\$ (1,899,593)	\$ 430,659	\$ (5,507,787)	\$ (4,951,530)
BEGINNING FUND BALANCE, JULY 1	\$ 36,433,393	\$ 40,594,435	\$ 40,594,435	\$ 39,082,935	\$ 41,139,066
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	388,092	113,972.28	-	-
Restated Fund Balance July 1	\$ 36,433,393	\$ 40,982,528	\$ 40,708,407	\$ 39,082,935	\$ 41,139,066
ENDING BALANCE, JUNE 30	\$ 34,367,346	\$ 39,082,935	\$ 41,139,066.15	\$ 33,575,148	\$ 36,187,536
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	261,797	696,931	640,210.05	696,931	640,210.05
Restricted:					
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
Committed:					
Assigned: - Carryover, Other	63,824	205,869	536,150.18	185,869	39,514.42
- Equipment Replacement (Prev FN17)	924,724	912,410	944,629.85	-	644,629.85
- Technology Infrastructure (Tier III)	-	2,340,114	2,340,114.42	2,340,114	2,340,114.42
- Textbooks (Tier III & Lottery)	2,817,999	2,299,233	2,768,536.00	2,299,233	2,347,576.00
- G.A.S.B. 16 Va Accrual	924,177	530,477	390,117.05	530,477	390,117.05
	-	-	-	-	-

**GENERAL FUND - FUND 01
2013-14 FINANCIAL REPORT**

	2013-14 Adopted Budget	2013-14 Revised Budget 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
UNRESTRICTED					
LCFF/REVENUE LIMIT:	\$ 96,559,142	\$ 128,522,994	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923
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	21,645	-	-
TOTAL FEDERAL	\$ -	\$ 21,645	\$ 21,645	\$ -	\$ -
OTHER STATE:					
Tier III FLEX SBX3 4	\$ 9,893,839	\$ 154,865	\$ 154,865	\$ -	\$ -
Class Size Reduction K-3 (20-1)	3,751,713	-	-	-	-
Mandated Costs	861,206	657,181	657,181	655,181	655,181
Lottery	2,524,271	2,617,617	2,670,868	2,580,857	2,580,857
Other State Apport - Prior Year	-	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-	-
Economic Impact Aid/LEP	-	-	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-	-
Common Core Standards Implementation	-	-	-	-	-
All Other State Income	40,000	40,000	79,306	40,000	40,000
TOTAL OTHER STATE	\$ 17,071,029	\$ 3,469,663	\$ 3,562,220	\$ 3,276,038	\$ 3,276,038
OTHER LOCAL:					
Special Education Interagency	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	12,500	58,292	83,024	32,000	32,000
Interest	140,000	140,000	170,392	140,000	140,000
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	74,610	282,076	400,356	317,664	317,664
All Other Local Income	316,192	546,917	567,095	415,161	415,161
TOTAL OTHER LOCAL	\$ 543,302	\$ 1,027,285	\$ 1,220,868	\$ 904,825	\$ 904,825
TOTAL REVENUES:	\$ 114,173,473	\$ 133,041,587	\$ 134,785,393	\$ 152,205,800	\$ 155,084,786
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 18,935	\$ 18,935	\$ 36,450	\$ 20,000	\$ 20,000
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ (4,079,959)	\$ (4,079,959)	\$ (13,633,150)	\$ (13,633,150)
Fr all Funds to SSBF Fund	-	-	-	-	-
Fr GF to FN11, FN14	(1,260,231)	(1,260,231)	(1,267,331)	(600,000)	(600,000)
Other Transfer - Tuition Payment to MCOE	-	-	(1,321,771)	-	(1,654,329)
Total Transfers Out	\$ (1,260,231)	\$ (5,340,190)	\$ (6,669,061)	\$ (14,233,150)	\$ (15,887,479)
SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
USES	(9,335)	(9,335)	(3,775)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	(10,924,986)	(10,651,109)	(10,566,499)	(13,216,148)	(13,216,148)
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (12,175,617)	\$ (15,981,699)	\$ (17,202,885)	\$ (27,434,298)	\$ (29,088,627)

**GENERAL FUND - FUND 01
2013-14 FINANCIAL REPORT**

RESTRICTED

	2013-14 Adopted Budget	2013-14 Revised Budget 4/30/2014	2013-14 Actuals 6/30/2014		2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:						
LCFF/Revenue Limit	\$ 1,318,916	\$ -	\$ -		\$ -	\$ -
Federal	11,592,850	14,789,567	11,733,790		11,755,061	14,858,900
Other State	10,107,116	7,374,648	7,383,003		3,082,301	3,096,561
Other Local	4,609,775	5,573,463	5,207,686		4,389,620	4,534,961
TOTAL REVENUES	\$ 27,628,657	\$ 27,737,678	\$ 24,324,480		\$ 19,226,982	\$ 22,490,422
EXPENDITURES:						
Certificated Salaries	\$ 12,641,220	\$ 10,943,917	\$ 10,619,924		\$ 10,005,181	\$ 10,005,181
Classified Salaries	6,728,590	4,018,057	4,044,808		4,020,449	4,020,449
Employee Benefits	8,605,191	6,232,208	6,120,717		6,429,379	6,429,379
Books and Supplies	7,351,861	10,787,886	4,130,808		4,996,343	12,143,439
Services/Other Operating	1,677,876	6,017,072	5,077,024		4,379,248	4,501,568
Capital Outlay	-	198,637	242,521		30,461	297,357
Other Outgoing	652,927	631,173	647,333		611,087	611,087
Direct Support/Indirect Costs	895,978	769,009	668,720		710,751	986,173
TOTAL EXPENDITURES	\$ 38,553,643	\$ 39,597,959	\$ 31,551,856		\$ 31,182,899	\$ 38,994,633
EXCESS (DEFICIENCY)	\$ (10,924,986)	\$ (11,860,281)	\$ (7,227,376)		\$ (11,955,917)	\$ (16,504,211)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - FN25	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund Transfers Out - FN14	-	-	-		(1,260,231)	(1,260,231)
Other Sources/Uses	-	66,974	31,389		-	35,585
Contributions to Restricted Programs	10,924,986	10,651,109	10,566,499		13,216,148	13,216,148
Transfers of Restricted Balances	-	-	-		-	-
Flexibility Transfers	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ 10,924,986	\$ 10,718,083	\$ 10,597,888		\$ 11,955,917	\$ 11,991,502
NET INCREASE IN FUND BALANCE	\$ -	\$ (1,142,198)	\$ 3,370,512		\$ -	\$ (4,512,709)
BEGINNING FUND BALANCE, JULY 1	\$ 268,328	\$ 1,530,290	\$ 1,530,290		\$ -	\$ 4,512,709
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	(388,092)	(388,093)		-	-
Restated Fund Balance	\$ 268,328	\$ 1,142,198	\$ 1,142,197		\$ -	\$ 4,512,709
ENDING BALANCE, JUNE 30	\$ 268,328	\$ -	\$ 4,512,709		\$ -	\$ (0)
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable: Stores, Rev Cash, Prepd Exp	268,328	-	-		-	-
Restricted - Grant-Def at Year-End	-	-	0		-	(0)
- Carryover, Entitlements	-	-	4,413,165		-	-
- 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	-	-	-		-	-
	-	-	-		-	-

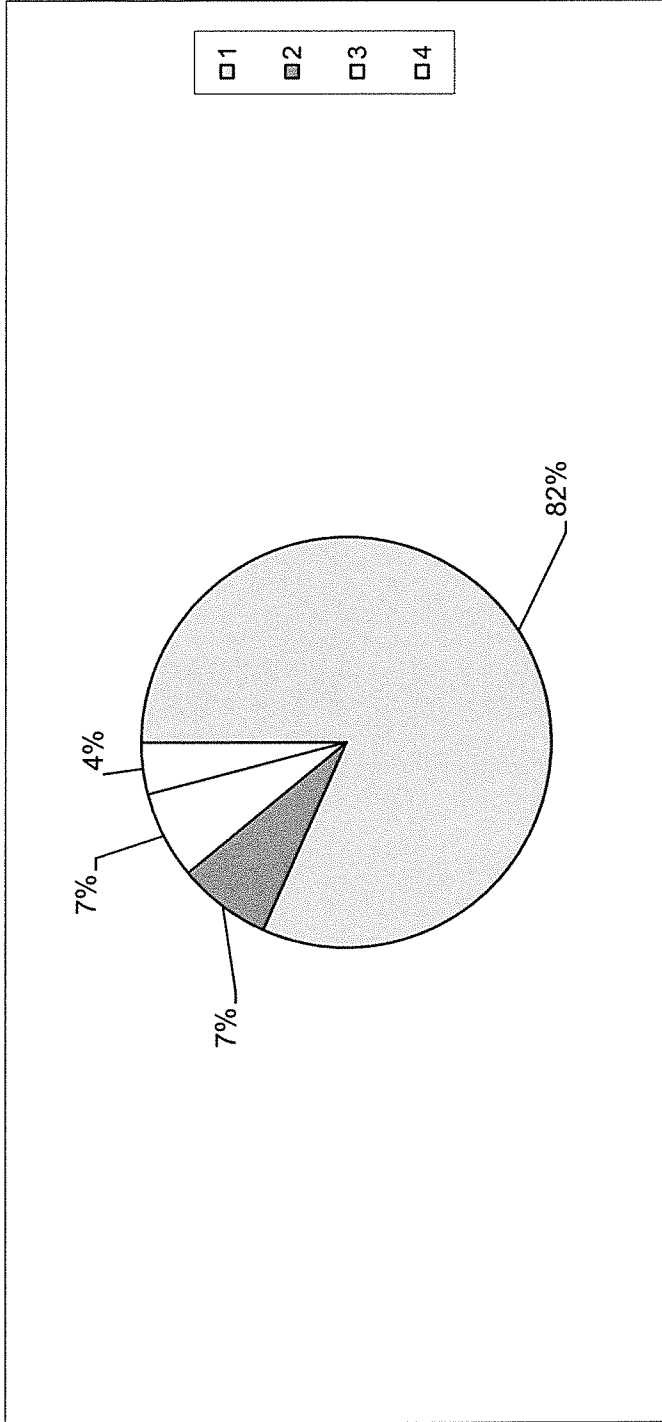
**GENERAL FUND - FUND 01
2013-14 FINANCIAL REPORT**

RESTRICTED	2013-14 Adopted Budget	2013-14 Revised Budget 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
LCFF/REVENUE LIMIT:	\$ 1,318,916	\$ -	\$ -	\$ -	\$ -
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,145,562	\$ 1,183,488	\$ 1,181,459	\$ 1,183,488	\$ 1,183,488
Special Ed IDEA LA Part B	-	-	2,030	-	-
Migrant Ed Program	-	265,503	119,786	-	-
Safe & Supportive Schools	292,500	536,920	299,358		270,062
Title I - Basic Grant Low Income/Neglect	6,159,862	8,192,482	6,908,925	6,635,985	8,006,256
Voc & Appl Sec lic (Perkins)	-	201,893	201,893	201,893	201,893
Title II - Part A & Part D	883,866	1,184,745	419,130	929,637	1,695,252
Title III	620,855	854,206	714,543	484,183	679,559
Title IV - 21st Century Comm Learning Center	2,259,875	2,309,878	1,807,631	2,259,875	2,762,122
Other Federal Income	230,330	60,452	79,036	60,000	60,268
TOTAL FEDERAL	\$ 11,592,850	\$ 14,789,567	\$ 11,733,790	\$ 11,755,061	\$ 14,858,900
OTHER STATE:					
Tier III	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Mandated Costs	-	-	-	-	-
Lottery	596,881	711,148	732,050	614,490	614,490
Other State Apport - Prior Year	-	6,397	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	27,346	37,141	24,681	25,099	39,359
Economic Impact Aid/LEP	4,249,735	-	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	292,039	292,039	-	-
Transportation Home-to-School	2,749,419	-	-	-	-
Transportation - Special Ed	41,023	-	-	-	-
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	\$ 10,107,116	\$ 7,374,648	\$ 7,383,003	\$ 3,082,301	\$ 3,096,561
OTHER LOCAL:					
Special Education Interagency	\$ 3,619,989	\$ 3,795,419	\$ 3,765,416	\$ 3,795,419	\$ 3,795,419
Sales, Leases, and Rentals	-	-	-	-	-
Interest	-	-	-	-	-
Transportation Fees from Individuals	95,700	-	-	-	-
Interagency Services Between LEA's	894,086	742,073	765,144	594,201	666,207
All Other Local Income	-	1,035,971	677,127	-	73,335
TOTAL OTHER LOCAL	\$ 4,609,775	\$ 5,573,463	\$ 5,207,686	\$ 4,389,620	\$ 4,534,961
TOTAL REVENUES:	\$ 27,628,657	\$ 27,737,678	\$ 24,324,480	\$ 19,226,982	\$ 22,490,422
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF to Def Maint FN14	-	-	-	(1,260,231)	(1,260,231)
Interfund Trnsfrs Out	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ (1,260,231)	\$ (1,260,231)
SOURCES	\$ -	\$ 66,974	\$ 31,389	\$ -	\$ 35,585
USES	-	-	-	-	-
CONTRIBUTIONS TO RESTR PRG	10,924,986	10,651,109	10,566,499	13,216,148	13,216,148
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 10,924,986	\$ 10,718,083	\$ 10,597,888	\$ 11,955,917	\$ 11,991,502

Madera Unified											
LOCAL CONTROL FUNDING FORMULA											
CALCULATE LCFF TARGET											
Unduplicated as % of Enrollment	ADA	Base	Gr-Span	Supp	88.04%	COEA	88.04%	2013-14	1.570%	COEA	2.140%
Grades TK-3	6,356.67	5,352	724	1,252	1,268	67,301,554	67,301,554	2013-14		67,301,554	2013-14
Grades 4-6	3,358.14	1,066	1,292	1,292	1,306	27,485,977	27,485,977	2013-14		27,485,977	2013-14
Grades 7-12	2,358.14	7,386	1,292	1,292	1,306	27,485,977	27,485,977	2013-14		27,485,977	2013-14
Grades 9-13	5,015.86	8,419	219	1,521	1,427	58,113,754	58,113,754	2013-14		58,113,754	2013-14
Subtract MSS											
NSS Allowance											
TOTAL BASE	18,897.82	140,089,333	5,811,022	25,693,416	24,106,181	195,719,942	195,719,942			195,719,942	
Targeted Instructional Improvement											
Transportation											
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET											
CALCULATE ECONOMIC RECOVERY TARGET											
Revenue Limit per ADA inflated to 2020/21											
Charter General Purpose BG/ADA inflated to 2020/21											
Categorical Base per ADA											
Total Economic Recovery Target per ADA											
Statewide 90 th Percentile rate ADA											
ECONOMIC RECOVERY TARGET per ADA											
ECONOMIC RECOVERY TARGET * 2012-13 ADA											
ECONOMIC RECOVERY TARGET PAYMENT											
CALCULATE LCFF FLOOR											
Current year Funded ADA times Base per ADA											
Current year Funded ADA times Other R/L per ADA											
Necessary Small School Allowance at 12-13 rates											
2012-13 Categoricals											
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA											
Less Fair Share Reduction											
New Charter District PT rate * cy ADA											
Beginning in 2014-15, prior year LCFF gpt funding per ADA * cy ADA											
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR											
CALCULATE LCFF PHASE-IN ENTITLEMENT											
LOCAL CONTROL FUNDING FORMULA TARGET											
LOCAL CONTROL FUNDING FORMULA FLOOR											
Difference or GAP (LCFF Target less LCFF Floor, if positive)											
Multiply difference by funding rate											
ECONOMIC RECOVERY PAYMENT											
LCFF Entitlement before Minimum State Aid provision											
CALCULATE STATE AID											
LCFF Funding before Minimum State Aid											
Less Property Taxes including BDA											
LCFF state aid (before Min State Aid)											
CALCULATE MINIMUM STATE AID											
2012-13 R/L Charter BG adjusted for ADA											
2012-13 MSS Allowance											
2012-13 Charter BG/ADA times Base per ADA											
2012-13 Charter BG/ADA times Other R/L per ADA											
Charter Categorical Block Grant adjusted for ADA											
Minimum State Aid Prior to Offset											
CHARTER SCHOOL MINIMUM STATE AID OFFSET (reference 2014-15)											
Local Control Funding Formula Floor plus Funded GAP Offset											
Minimum State Aid Prior to Offset											
Minimum State Aid with Offset											
TOTAL STATE AID											
ADDITION TO LCFF due to Minimum State Aid provision											
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)											
CHANGE OVER PRIOR YEAR											
LCFF Entitlement per ADA											
PER ADA CHANGE OVER PRIOR YEAR											
LCFF SOURCES INCLUDING EXCESS TAXES											
State Aid											
Property Taxes net of In-lieu											
Charter In-lieu Taxes											
LCFF per COE, Choice, Supp											

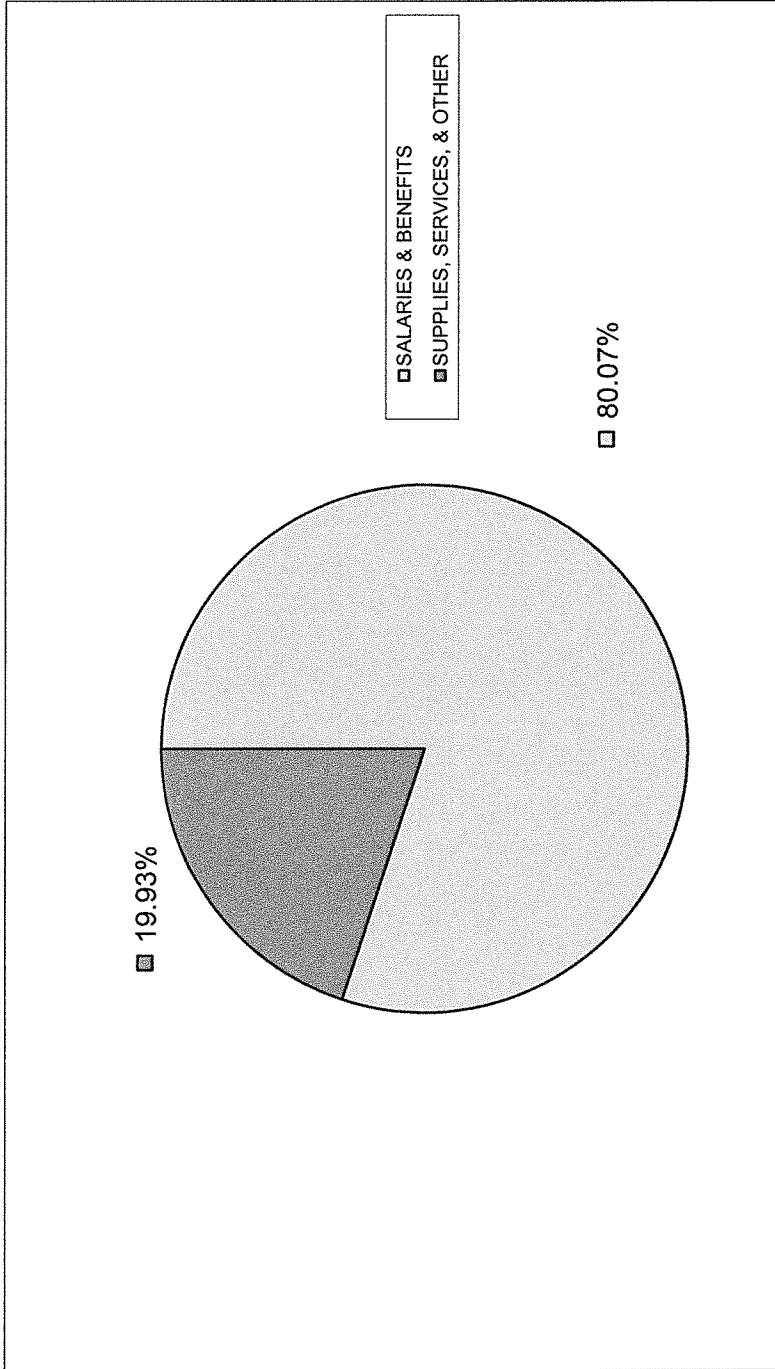
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Madera Unified School District
2013-14 Financial Report
Total General Fund Revenues by Funding Source



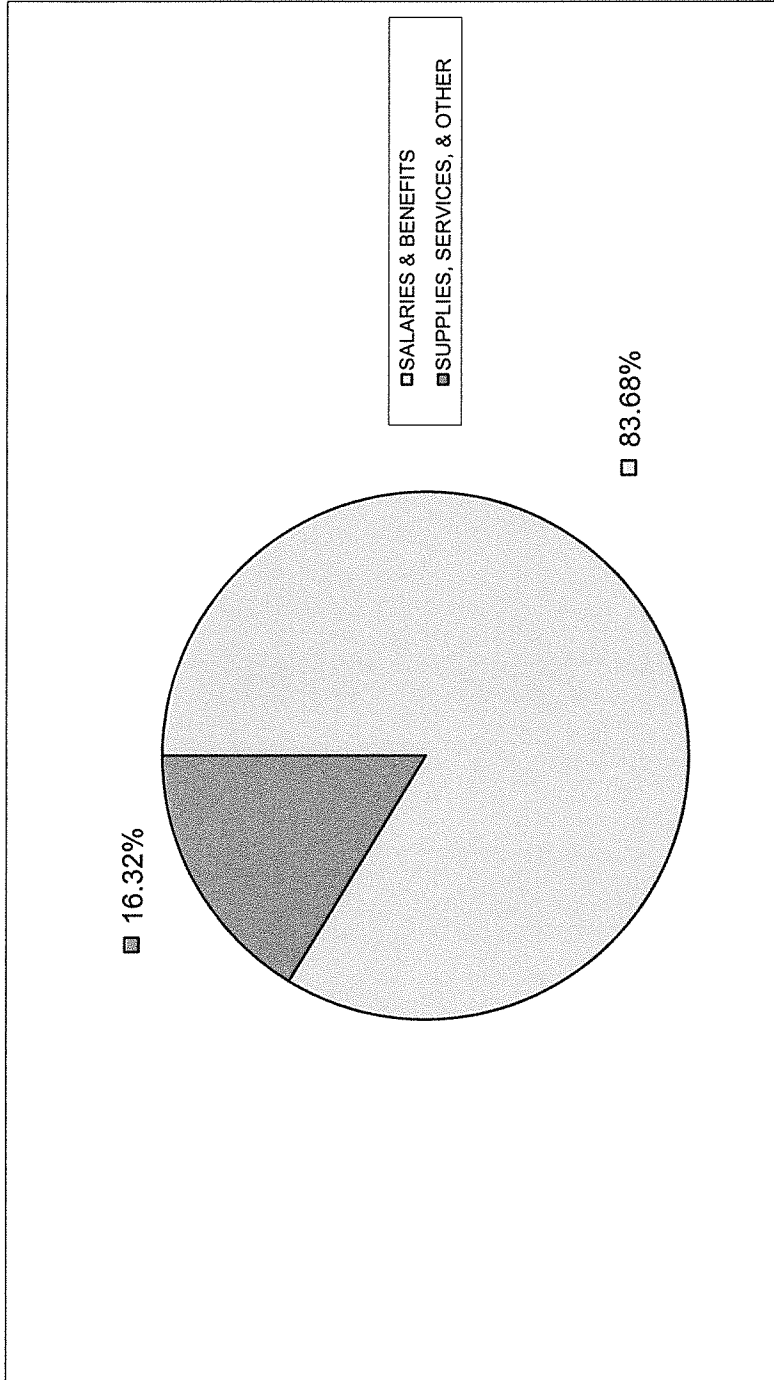
(1) LCFF/REVENUE LIMIT SOURCES		(2) FEDERAL REVENUE		(3) OTHER STATE REVENUE		(4) OTHER LOCAL REVENUE	
	82%	7%		7%		4%	
\$ 90,196,665	LCFF - Principal Apportionment	\$ 1,181,459	Sp Ed-Entitlement (IDEA)	\$ -	EIA Economic Impact Aid/Lep	\$ 170,392	Interest
\$ 20,928,394	EPA - Ed Protection Act	-	Sp Ed ARRA IDEA Basic	-	Transportation	1,165,500	Interagency Revenue
19,874,289	Property & Local Taxes	6,908,925	Title I (ESEA)	2,670,868	Lottery	3,765,416	Trsf Appor fr MCOE Sp Ed
-	PERS Reduction	119,786	NCLB ARRA American Recovery	657,181	Mandated Cost Reimb	1,327,246	Sales/Other Local
(968,562)	Charter Schools In-Lieu Taxes	-	Education Jobs & Medicaid	732,050	Lottery - Instructional Materials	67,839	Other Sources & Tnsfrs
(50,125)	State Aid Prior Year	201,893	Voc & Applied Tech	292,039	Prop 39 - CA Clean Energy Jobs Act	-	
-		299,358	Safe & Supportive Schools	1,780,312	After School Ed Grant		
		419,130	Title II Part A	24,681	Ag Voc Incentive Grant		
		1,807,631	Title IV Part B	662,400	Quality Education Invest		
		714,543	Title III Part A (LEP)	3,885,211			
-		102,711	Other Federal Revenues	240,481	Other State Revenues	-	
\$ 129,980,660	Total LCFF/Rev Limit	\$ 11,755,435	Total Federal Revenue	\$ 10,945,223	Total State Revenue	\$ 6,496,393	Total Local Revenue
						\$ 159,177,712	Total District Revenue

Madera Unified School District
2013-14 Financial Report
Total General Fund Expenditures by Object Code



(1)		(2)	
SALARIES & BENEFITS		SUPPLIES, SERVICES, & OTHER	
	80.07%		19.93%
\$ 69,508,713	Certificated Salaries	\$ 10,410,773	Books & Supplies
19,560,132	Classified Salaries	12,622,071	Services/Other Operating
35,336,667	Employee Benefits	456,247	Capital Outlay
-		2,130,871	Other Outgoing, Direct/Indirect Costs
-		5,347,290	Interfund Transfers
-		3,775	Other Uses
<u>\$ 124,405,513</u>	<u>Total</u>	<u>\$ 30,971,028</u>	<u>Total</u>
		<u>\$ 155,376,542</u>	<u>Total District Expenses</u>

Madera Unified School District
2013-14 Financial Report
Unrestricted General Fund Expenditures by Object Code



(1)		(2)	
SALARIES & BENEFITS		SUPPLIES, SERVICES, & OTHER	
	83.68%		16.32%
\$ 58,888,789	Certificated Salaries	\$ 6,279,965	Books & Supplies
15,515,325	Classified Salaries	7,545,047	Services/Other Operating
29,215,951	Employee Benefits	213,726	Capital Outlay
-		814,818	Other Outgoing, Direct/Indirect Costs
-		5,347,290	Interfund Transfers
-		3,775	Other Uses
<u>\$ 103,620,064</u>	Total	<u>\$ 20,204,621</u>	Total
		<u>\$ 123,824,686</u>	Total District Expenses

SPECIAL FUNDS INDEX

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

ADULT EDUCATION - FUND 11
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:				II		
Revenue Limit	\$ -	\$ -	\$ -	II	\$ -	\$ -
Federal	147,805	200,303	200,303	II	200,303	200,303
Other State	49,277	48,956	50,738	II	48,956	48,956
Other Local	224,680	317,238	329,736	II	295,135	305,454
TOTAL REVENUES	\$ 421,762	\$ 566,497	\$ 580,777	II	\$ 544,394	\$ 554,713
				II		
EXPENDITURES:				II		
Certificated Salaries	\$ 399,467	\$ 450,161	\$ 392,526	II	\$ 418,229	\$ 418,229
Classified Salaries	233,946	252,828	235,874	II	244,902	244,902
Employee Benefits	218,625	218,318	195,809	II	217,438	217,438
Books and Supplies	192,079	227,579	72,088	II	108,813	1,052,761
Services/Other Operating	115,095	171,901	85,881	II	145,826	146,318
Capital Outlay	-	-	1,055	II	-	-
Other Outgoing	-	9,576	9,576	II	-	-
Interprogram/Interfund Support	8,617	10,665	10,220	II	9,186	9,629
TOTAL EXPENDITURES	\$ 1,167,829	\$ 1,341,028	\$ 1,003,030	II	\$ 1,144,394	\$ 2,089,277
				II		
EXCESS (DEFICIENCY)	\$ (746,067)	\$ (774,531)	\$ (422,252)	II	\$ (600,000)	\$ (1,534,564)
				II		
OTHER FINANCING SOURCES/USES:				II		
Interfund Transfers In (Tier III)	\$ 600,000	\$ 600,000	\$ 600,000	II	\$ 600,000	\$ 600,000
Interfund transfers Out	-	-	-	II	-	-
Other Sources/Uses	-	-	-	II	-	-
Contributions to Restricted Programs	-	-	-	II	-	-
Transfers of Restricted Balances	-	-	-	II	-	-
Flexibility Transfers	-	-	-	II	-	-
TOTAL FINANCING SOURCES/USES	\$ 600,000	\$ 600,000	\$ 600,000	II	\$ 600,000	\$ 600,000
NET INCREASE IN FUND BALANCE	\$ (146,067)	\$ (174,531)	\$ 177,748	II	\$ -	\$ (934,564)
				II		
BEGINNING FUND BALANCE, JULY 1	\$ 443,003	\$ 758,816	\$ 758,816	II	\$ 584,285	\$ 936,564
Adjustment of Prior Year Appropriations	-	-	-	II	-	-
Adjustments - Other	-	-	-	II	-	-
RESTATE FUND BALANCE, JULY 1	\$ 443,003	\$ 758,816	\$ 758,816	II	\$ 584,285	\$ 936,564
ENDING BALANCE, JUNE 30	\$ 296,936	\$ 584,285	\$ 936,564	II	\$ 584,285	\$ 2,000
				II		
Nonspendable: Revolving Cash	\$ 2,000	\$ 2,000	\$ 2,000	II	\$ 2,000	\$ 2,000
Restricted				II		
- Adult Secondary Ed	-	-	2,295	II	-	-
- Carryover	-	-	-	II	-	-
Assigned: C/O - other	-	-		II	-	-
Committed:				II		
Adult Education Program	\$ 294,936	\$ 582,285	\$ 932,270	II	\$ 582,285	-
G.A.S.B. 16 Va Accrual				II		
Other Commitments				II		
Reserve for Economic Uncertainty - 3%	\$ -	\$ -	\$ -	II	\$ -	\$ 0
Unassigned/Unappropriated Amount	\$ -	\$ -	\$ -	II	\$ -	\$ -

CHILD DEVELOPMENT - FUND 12
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	1,423,867	1,784,805	1,518,927	1,423,867	1,423,867
Other Local	91,551	191,219	187,191	110,530	110,530
TOTAL REVENUES	\$ 1,515,418	\$ 1,976,024	\$ 1,706,118	\$ 1,534,397	\$ 1,534,397
EXPENDITURES:					
Certificated Salaries	\$ 586,976	\$ 613,408	\$ 600,277	\$ 617,908	\$ 617,908
Classified Salaries	314,888	435,663	423,980	328,512	328,512
Employee Benefits	373,781	422,175	425,504	435,639	435,639
Books and Supplies	113,661	439,039	121,395	19,375	92,390
Services/Other Operating	19,930	40,723	32,838	36,049	36,049
Capital Outlay	-	-	-	-	-
Other Outgoing	33,735	33,735	33,735	33,735	33,735
Interprogram/Interfund Support	72,447	75,683	79,889	63,179	63,179
TOTAL EXPENDITURES	\$ 1,515,418	\$ 2,060,426	\$ 1,717,619	\$ 1,534,397	\$ 1,607,412
EXCESS (DEFICIENCY)	\$ -	\$ (84,402)	\$ (11,500)	\$ -	\$ (73,015)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ 9,576	\$ 9,689	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ 9,576	\$ 9,689	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ -	\$ (74,826)	\$ (1,811)	\$ -	\$ (73,015)
BEGINNING FUND BALANCE, JULY 1	\$ 0	\$ 74,826	\$ 74,826	\$ 0	\$ 73,015
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 0	\$ 74,826	\$ 74,826	\$ 0	\$ 73,015
ENDING BALANCE, JUNE 30	\$ 0	\$ 0	\$ 73,015	\$ 0	\$ (0)
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
- Child Development Program	\$ -	\$ -	\$ 73,015	\$ -	\$ -
Assigned: C/O - other	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	0	0	-	0	(0)

CAFETERIA - FUND 13
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	9,424,169	9,430,769	9,619,753		9,291,299	9,291,299
Other State	718,996	718,996	708,366		735,727	735,727
Other Local	942,884	942,884	812,043		838,782	838,782
TOTAL REVENUES	\$ 11,086,049	\$ 11,092,649	\$ 11,140,162		\$ 10,865,808	\$ 10,865,808
EXPENDITURES:						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	2,659,265	2,777,621	2,650,279		2,961,980	2,961,980
Employee Benefits	1,489,791	1,630,885	1,530,376		1,648,830	1,648,830
Books and Supplies	5,462,769	5,384,209	6,573,927		5,706,447	5,706,447
Services/Other Operating	394,580	433,522	364,255		441,868	441,868
Capital Outlay	100,000	175,000	57,962		150,000	150,000
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	511,323	522,561	568,173		483,085	483,085
TOTAL EXPENDITURES	\$ 10,617,728	\$ 10,923,798	\$ 11,744,972		\$ 11,392,210	\$ 11,392,210
EXCESS (DEFICIENCY)	\$ 468,321	\$ 168,851	\$ (604,811)		\$ (526,402)	\$ (526,402)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -		\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 468,321	\$ 168,851	\$ (604,811)		\$ (526,402)	\$ (526,402)
BEGINNING FUND BALANCE, JULY 1	\$ 5,529,425	\$ 5,316,919	\$ 5,316,919		\$ 5,485,770	\$ 4,986,230
Adjustment of Prior Year Appropriations	-	-	274,121		-	-
Adjustments - Other	-	-	-		-	-
RESTATE FUND BALANCE, JULY 1	\$ 5,529,425	\$ 5,316,919	\$ 5,591,040		\$ 5,485,770	\$ 4,986,230
ENDING BALANCE, JUNE 30	\$ 5,997,746	\$ 5,485,770	\$ 4,986,230		\$ 4,959,368	\$ 4,459,828
Nonspendable: Revolving Cash, Stores	\$ 430,134	\$ 291,814	\$ 269,677		\$ 291,814	\$ 269,677
Restricted						
- Carryover	-	-	-		-	-
- Child Nutrition Program	5,487,247	5,139,071	4,680,701		4,612,669	4,154,299
- G.A.S.B. 16 Va Accrual	80,365	54,886	35,852		54,886	35,852
Other Commitments:						
Unassigned/Unappropriated Amount	-	-	-		-	-

DEFERRED MAINTENANCE - FUND 14
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,000	1,000	1,324	1,000	1,000
TOTAL REVENUES	\$ 1,000	\$ 1,000	\$ 1,324	\$ 1,000	\$ 1,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	5,468	5,444	-	-
Services/Other Operating	482,150	282,889	298,446	1,260,231	1,260,231
Capital Outlay	-	583,835	576,221	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 482,150	\$ 872,192	\$ 880,111	\$ 1,260,231	\$ 1,260,231
EXCESS (DEFICIENCY)	\$ (481,150)	\$ (871,192)	\$ (878,787)	\$ (1,259,231)	\$ (1,259,231)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ 660,231	\$ 660,231	\$ 667,218	\$ 1,260,231	\$ 1,260,231
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 660,231	\$ 660,231	\$ 667,218	\$ 1,260,231	\$ 1,260,231
NET INCREASE IN FUND BALANCE	\$ 179,081	\$ (210,961)	\$ (211,569)	\$ 1,000	\$ 1,000
BEGINNING FUND BALANCE, JULY 1	\$ 168,687	\$ 211,769	\$ 211,769	\$ 808	\$ 200
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 168,687	\$ 211,769	\$ 211,769	\$ 808	\$ 200
ENDING BALANCE, JUNE 30	\$ 347,768	\$ 808	\$ 200	\$ 1,808	\$ 1,200
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
Committed: Deferred Maintenance	347,768	808	200	1,808	1,200
Assigned: G.A.S.B. 16 Va Accrual	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

BUILDING FUND/G.O. BOND PROCEEDS - FUND 21
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	64,250	64,250	49,492	64,250	64,250
TOTAL REVENUES	\$ 64,250	\$ 64,250	\$ 49,492	\$ 64,250	\$ 64,250
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 64,250	\$ 64,250	\$ 49,492	\$ 64,250	\$ 64,250
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 35	-	(15,069,750)	(106,889)	-	(15,140,043)
Other Sources/Uses	-	4,438,556	-	-	4,438,556
TOTAL FINANCING SOURCES/USES	\$ -	\$ (10,631,194)	\$ (106,889)	\$ -	\$ (10,701,487)
NET INCREASE IN FUND BALANCE	\$ 64,250	\$ (10,566,944)	\$ (57,398)	\$ 64,250	\$ (10,637,237)
BEGINNING FUND BALANCE, JULY 1	\$ 3,031,299	\$ 13,669,657	\$ 13,669,657	\$ 3,102,713	\$ 13,612,260
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 3,031,299	\$ 13,669,657	\$ 13,669,657	\$ 3,102,713	\$ 13,612,260
ENDING BALANCE, JUNE 30	\$ 3,095,549	\$ 3,102,713	\$ 13,612,260	\$ 3,166,963	\$ 2,975,023
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
- Restricted for New Construction	3,095,549	3,102,713	13,612,260	3,166,963	2,975,023
Assigned: G.A.S.B. 16 Va Accrual	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,020,000	2,020,000	1,869,977	2,020,000	2,020,000
TOTAL REVENUES	\$ 1,020,000	\$ 2,020,000	\$ 1,869,977	\$ 2,020,000	\$ 2,020,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	71,184	88,930	89,443	113,782	113,782
Employee Benefits	34,813	40,035	39,113	52,349	52,349
Books and Supplies	-	25,809	24,768	-	-
Services/Other Operating	-	72,113	71,313	-	-
Capital Outlay	-	608,721	551,191	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 105,997	\$ 835,608	\$ 775,828	\$ 166,131	\$ 166,131
EXCESS (DEFICIENCY)	\$ 914,003	\$ 1,184,392	\$ 1,094,149	\$ 1,853,869	\$ 1,853,869
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 01, 56	(601,657)	(601,657)	(619,172)	(569,146)	(569,146)
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (601,657)	\$ (601,657)	\$ (619,172)	\$ (569,146)	\$ (569,146)
NET INCREASE IN FUND BALANCE	\$ 312,346	\$ 582,735	\$ 474,977	\$ 1,284,723	\$ 1,284,723
BEGINNING FUND BALANCE, JULY 1	\$ 4,524,037	\$ 4,425,817	\$ 4,425,817	\$ 5,008,552	\$ 4,900,794
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 4,524,037	\$ 4,425,817	\$ 4,425,817	\$ 5,008,552	\$ 4,900,794
ENDING BALANCE, JUNE 30	\$ 4,836,383	\$ 5,008,552	\$ 4,900,794	\$ 6,293,275	\$ 6,185,517
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
Assigned: New Construction	4,836,383	5,008,552	4,900,794	6,293,275	6,185,517
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

REDEVELOPMENT AGENCY - FUND 27
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	-	-		-	-
Other Local	679,294	679,294	603,194		722,917	722,917
TOTAL REVENUES	\$ 679,294	\$ 679,294	\$ 603,194		\$ 722,917	\$ 722,917
EXPENDITURES:						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	-	-	-		-	-
Employee Benefits	-	-	-		-	-
Books and Supplies	-	-	-		-	-
Services/Other Operating	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	-	-	-		-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -		\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 679,294	\$ 679,294	\$ 603,194		\$ 722,917	\$ 722,917
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - GF	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out - Fund 56	(678,094)	(678,094)	(678,094)		(721,717)	(721,717)
Other Sources/Uses	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ (678,094)	\$ (678,094)	\$ (678,094)		\$ (721,717)	\$ (721,717)
NET INCREASE IN FUND BALANCE	\$ 1,200	\$ 1,200	\$ (74,900)		\$ 1,200	\$ 1,200
BEGINNING FUND BALANCE, JULY 1	\$ 390,220	\$ 299,911	\$ 299,911		\$ 301,111	\$ 225,012
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
RESTATED FUND BALANCE, JULY 1	\$ 390,220	\$ 299,911	\$ 299,911		\$ 301,111	\$ 225,012
ENDING BALANCE, JUNE 30	\$ 391,420	\$ 301,111	\$ 225,012		\$ 302,311	\$ 226,212
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -		\$ -	\$ -
Restricted						
- Carryover	-	-	-		-	-
-	\$ -	\$ -	\$ -		\$ -	\$ -
Assigned: New Construction	391,420	301,111	225,012		302,311	226,212
Other Commitments						
Unassigned/Unappropriated Amount	-	-	-		-	-

COUNTY SCHOOLS FACILITIES FUND - FUND 35
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	25,076	-		-	25,076
Other Local	20,000	20,000	13,938		20,000	20,000
TOTAL REVENUES	\$ 20,000	\$ 45,076	\$ 13,938		\$ 20,000	\$ 45,076
EXPENDITURES:						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	3,396	3,463	3,400		49,477	49,477
Employee Benefits	2,203	2,282	2,026		24,450	24,450
Books and Supplies	-	2,320	2,082		-	72
Services/Other Operating	-	107,948	21,738		-	81,610
Capital Outlay	-	17,957,556	96,810		-	18,036,694
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	-	-	-		-	-
TOTAL EXPENDITURES	\$ 5,599	\$ 18,073,569	\$ 126,056		\$ 73,927	\$ 18,192,303
EXCESS (DEFICIENCY)	\$ 14,401	\$ (18,028,493)	\$ (112,119)		\$ (53,927)	\$ (18,147,227)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - Fund 21	\$ -	\$ 15,069,750	\$ 106,889		\$ -	\$ 15,140,043
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ 15,069,750	\$ 106,889		\$ -	\$ 15,140,043
NET INCREASE IN FUND BALANCE	\$ 14,401	\$ (2,958,743)	\$ (5,229)		\$ (53,927)	\$ (3,007,184)
BEGINNING FUND BALANCE, JULY 1	\$ 865,620	\$ 3,828,198	\$ 3,828,198		\$ 869,455	\$ 3,822,969
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
RESTATE FUND BALANCE, JULY 1	\$ 865,620	\$ 3,828,198	\$ 3,828,198		\$ 869,455	\$ 3,822,969
ENDING BALANCE, JUNE 30	\$ 880,021	\$ 869,455	\$ 3,822,969		\$ 815,528	\$ 815,785
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -		\$ -	\$ -
Restricted						
- Carryover	-	-	2,759,747		-	-
-	\$ -	\$ -	\$ -		\$ -	\$ -
Assigned: Building Projects	880,021	869,455	1,063,222		815,528	815,785
Other Commitments						
Unassigned/Unappropriated Amount	-	-	-		-	-

SPECIAL RESERVE-Capital Outlay - FUND 40
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	5,000	5,000	2,753	5,000	5,000
TOTAL REVENUES	\$ 5,000	\$ 5,000	\$ 2,753	\$ 5,000	\$ 5,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	33,000	84,993	49,997	-	6,672
Capital Outlay	-	1,492,850	75,317	-	1,434,085
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 33,000	\$ 1,577,843	\$ 125,314	\$ -	\$ 1,440,757
EXCESS (DEFICIENCY)	\$ (28,000)	\$ (1,572,843)	\$ (122,561)	\$ 5,000	\$ (1,435,757)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ -	\$ 4,079,959	\$ 4,079,959	\$ 1,363,315	\$ 1,363,315
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ 4,079,959	\$ 4,079,959	\$ 1,363,315	\$ 1,363,315
NET INCREASE IN FUND BALANCE	\$ (28,000)	\$ 2,507,116	\$ 3,957,398	\$ 1,368,315	\$ (72,442)
BEGINNING FUND BALANCE, JULY 1	\$ 732,785	\$ 761,145	\$ 761,145	\$ 3,268,261	\$ 4,718,543
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 732,785	\$ 761,145	\$ 761,145	\$ 3,268,261	\$ 4,718,543
ENDING BALANCE, JUNE 30	\$ 704,785	\$ 3,268,261	\$ 4,718,543	\$ 4,636,576	\$ 4,646,101
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
Assigned: Capital Outlay Projects	704,785	3,268,261	4,718,543	4,636,576	4,646,101
Building Projects					
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

SPECIAL RESERVE-BUILDING - FUND 41
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	-	-		-	-
Other Local	1,500	1,500	991		1,500	1,500
TOTAL REVENUES	\$ 1,500	\$ 1,500	\$ 991		\$ 1,500	\$ 1,500
EXPENDITURES:						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	-	-	-		-	-
Employee Benefits	-	-	-		-	-
Books and Supplies	-	-	-		-	-
Services/Other Operating	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	-	-	-		-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -		\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 1,500	\$ 1,500	\$ 991		\$ 1,500	\$ 1,500
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - GF	\$ -	\$ -	\$ -		\$ 12,269,835	\$ 12,269,835
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -		\$ 12,269,835	\$ 12,269,835
NET INCREASE IN FUND BALANCE	\$ 1,500	\$ 1,500	\$ 991		\$ 12,271,335	\$ 12,271,335
BEGINNING FUND BALANCE, JULY 1	\$ 273,689	\$ 273,614	\$ 273,614		\$ 275,114	\$ 274,605
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments	-	-	-		-	-
RESTATED FUND BALANCE, JULY 1	\$ 273,689	\$ 273,614	\$ 273,614		\$ 275,114	\$ 274,605
ENDING BALANCE, JUNE 30	\$ 275,189	\$ 275,114	\$ 274,605		\$ 12,546,449	\$ 12,545,940
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -		\$ -	\$ -
Restricted						
- Carryover	-	-	-		-	-
Assigned: Capital Outlay Projects	\$ -	\$ -	\$ -		\$ -	\$ -
Building Projects	275,189	275,114	274,605		12,546,449	12,545,940
Other Commitments						
Unassigned/Unappropriated Amount	-	-	-		-	-

C.O.P. DEBT SERVICE - FUND 56
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	2,500	2,500	1,600	2,500	2,500
TOTAL REVENUES	\$ 2,500	\$ 2,500	\$ 1,600	\$ 2,500	\$ 2,500
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	1,260,816	1,260,816	862,884	1,270,863	1,270,863
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,260,816	\$ 1,260,816	\$ 862,884	\$ 1,270,863	\$ 1,270,863
EXCESS (DEFICIENCY)	\$ (1,258,316)	\$ (1,258,316)	\$ (861,285)	\$ (1,268,363)	\$ (1,268,363)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fund 25, 27	\$ 1,260,816	\$ 1,260,816	\$ 1,260,816	\$ 1,270,863	\$ 1,270,863
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 1,260,816	\$ 1,260,816	\$ 1,260,816	\$ 1,270,863	\$ 1,270,863
NET INCREASE IN FUND BALANCE	\$ 2,500	\$ 2,500	\$ 399,531	\$ 2,500	\$ 2,500
BEGINNING FUND BALANCE, JULY 1	\$ 609,995	\$ 609,538	\$ 609,538	\$ 612,038	\$ 1,009,069
Adjustment of Prior Year Appropriations	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 609,995	\$ 609,538	\$ 609,538	\$ 612,038	\$ 1,009,069
ENDING BALANCE, JUNE 30	\$ 612,495	\$ 612,038	\$ 1,009,069	\$ 614,538	\$ 1,011,569
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Debt Service Payments	612,495	612,038	1,009,069	614,538	1,011,569
Assigned: Debt Service	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

FOUNDATION TRUST-SCHOLARSHIP - FUND 73
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	400	400	230	400	400
TOTAL REVENUES	\$ 400	\$ 400	\$ 230	\$ 400	\$ 400
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	29,098	9,000	-	20,327
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 29,098	\$ 9,000	\$ -	\$ 20,327
EXCESS (DEFICIENCY)	\$ 400	\$ (28,698)	\$ (8,770)	\$ 400	\$ (19,927)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 400	\$ (28,698)	\$ (8,770)	\$ 400	\$ (19,927)
BEGINNING FUND BALANCE, JULY 1	\$ 38,650	\$ 67,748	\$ 67,748	\$ 39,050	\$ 58,978
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 38,650	\$ 67,748	\$ 67,748	\$ 39,050	\$ 58,978
ENDING BALANCE, JUNE 30	\$ 39,050	\$ 39,050	\$ 58,978	\$ 39,450	\$ 39,051
COMPONENTS OF ENDING NET ASSETS					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Net Assets	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650
Unrestricted Net Assets	400	400	20,328	800	401
Lorraine Thompson	\$ 240	\$ 240	\$ 1,671	\$ 480	\$ 81
School of Science & Health	\$ -	\$ -	\$ 43	\$ -	\$ -
Cadenazzi Roberts Science	\$ 4	\$ 4	\$ 603	\$ 8	\$ 8
Berry - Robotics Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -
Madera Lions Club	\$ 156	\$ 156	\$ 18,011	\$ 312	\$ 312

FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75
2013-14 Financial Report

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	-	-		-	-
Other Local	15	15	8		15	15
TOTAL REVENUES	\$ 15	\$ 15	\$ 8		\$ 15	\$ 15
EXPENDITURES:						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	-	-	-		-	-
Employee Benefits	-	-	-		-	-
Books and Supplies	-	-	-		-	-
Services/Other Operating	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	-	-	-		-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -		\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 15	\$ 15	\$ 8		\$ 15	\$ 15
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -		\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 15	\$ 15	\$ 8		\$ 15	\$ 15
BEGINNING FUND BALANCE, JULY 1	\$ 2,324	\$ 2,321	\$ 2,321		\$ 2,336	\$ 2,329
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments	-	-	-		-	-
RESTATE FUND BALANCE, JULY 1	\$ 2,324	\$ 2,321	\$ 2,321		\$ 2,336	\$ 2,329
ENDING BALANCE, JUNE 30	\$ 2,339	\$ 2,336	\$ 2,329		\$ 2,351	\$ 2,344
COMPONENTS OF ENDING NET ASSETS						
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -		\$ -	\$ -
Restricted - Net Assets	-	-	-		-	-
Memorial Scholarship Fund	\$ 2,339	\$ 2,336	\$ 2,329		\$ 2,351	\$ 2,344

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	129,980,660.09	0.00	129,980,660.09	150,903,923.00	0.00	150,903,923.00	16.1%
2) Federal Revenue		8100-8299	21,645.00	11,733,790.31	11,755,435.31	0.00	14,858,900.00	14,858,900.00	26.4%
3) Other State Revenue		8300-8599	3,562,219.70	7,383,003.26	10,945,222.96	3,276,038.00	3,096,561.00	6,372,599.00	-41.8%
4) Other Local Revenue		8600-8799	1,220,867.84	5,207,686.30	6,428,554.14	904,825.00	4,534,961.00	5,439,786.00	-15.4%
5) TOTAL, REVENUES			134,785,392.63	24,324,479.87	159,109,872.50	155,084,786.00	22,490,422.00	177,575,208.00	11.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	58,888,789.24	10,619,924.23	69,508,713.47	65,132,253.00	10,005,181.00	75,137,434.00	8.1%
2) Classified Salaries		2000-2999	15,515,324.58	4,044,807.89	19,560,132.47	16,284,580.00	4,020,449.00	20,305,029.00	3.8%
3) Employee Benefits		3000-3999	29,215,950.57	6,120,716.85	35,336,667.42	34,016,564.00	6,429,379.00	40,445,943.00	14.5%
4) Books and Supplies		4000-4999	6,279,965.32	4,130,808.06	10,410,773.38	6,673,606.00	12,143,439.00	18,817,045.00	80.7%
5) Services and Other Operating Expenditures		5000-5999	7,545,046.82	5,077,024.32	12,622,071.14	8,813,976.00	4,501,568.00	13,315,544.00	5.5%
6) Capital Outlay		6000-6999	213,726.13	242,521.27	456,247.40	748,000.00	297,357.00	1,045,357.00	129.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,141,819.39	647,333.09	2,789,152.48	2,475,105.00	611,087.00	3,086,192.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,327,001.75)	668,720.23	(658,281.52)	(1,542,086.00)	986,173.00	(555,893.00)	-15.6%
9) TOTAL, EXPENDITURES			118,473,620.30	31,551,855.94	150,025,476.24	132,602,018.00	38,994,633.00	171,596,651.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,311,772.33	(7,227,376.07)	9,084,396.26	22,482,768.00	(16,504,211.00)	5,978,557.00	-34.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	36,450.22	0.00	36,450.22	20,000.00	0.00	20,000.00	-45.1%
b) Transfers Out		7600-7629	5,347,290.37	0.00	5,347,290.37	14,233,150.00	1,260,231.00	15,493,381.00	189.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	31,389.09	31,389.09	0.00	35,585.00	35,585.00	13.4%
b) Uses		7630-7699	3,775.00	0.00	3,775.00	5,000.00	0.00	5,000.00	32.5%
3) Contributions		8980-8999	(10,566,498.51)	10,566,498.51	0.00	(13,216,148.00)	13,216,148.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,881,113.66)	10,597,887.60	(5,283,226.06)	(27,434,298.00)	11,991,502.00	(15,442,796.00)	192.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,658.87	3,370,511.53	3,801,170.20	(4,951,530.00)	(4,512,709.00)	(9,464,239.00)	-349.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,594,435.20	1,530,290.46	42,124,725.66	41,139,066.15	4,512,708.76	45,651,774.91	8.4%
b) Audit Adjustments		9793	(274,120.95)	0.00	(274,120.95)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,320,314.25	1,530,290.46	41,850,604.71	41,139,066.15	4,512,708.76	45,651,774.91	9.1%
d) Other Restatements		9795	388,093.23	(388,093.23)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,708,407.48	1,142,197.23	41,850,604.71	41,139,066.15	4,512,708.76	45,651,774.91	9.1%
2) Ending Balance, June 30 (E + F1e)			41,139,066.15	4,512,708.76	45,651,774.91	36,187,536.15	(0.24)	36,187,535.91	-20.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	597,859.36	0.00	597,859.36	597,859.36	0.00	597,859.36	0.0%
Prepaid Expenditures		9713	14,350.69	0.00	14,350.69	14,350.69	0.00	14,350.69	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,512,708.76	4,512,708.76	0.00	0.87	0.87	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,979,547.70	0.00	6,979,547.70	5,761,951.72	0.00	5,761,951.72	-17.4%
Equipment Replacement - RS 0170	0000	9780	944,629.85		944,629.85				
Technology Infrastructure - RS 0000	0000	9780	2,340,114.42		2,340,114.42				
Textbooks - RS 0000	0000	9780	1,542,555.00		1,542,555.00				
Summer School - RS 0000	0000	9780	61,832.69		61,832.69				
Other Resources CarryOver - RS 0020-0640	0000	9780	426,916.71		426,916.71				
G.A.S.B 16 Va Accrual	0000	9780	390,117.05		390,117.05				
Textbooks - RS 1100	1100	9780	1,225,981.00		1,225,981.00				
PACES & Mammoth Project - RS 1100	1100	9780	5,874.75		5,874.75				
Unanticipated Site Needs - RS 1100	1100	9780	41,526.23		41,526.23				
Equipment Replacement - RS 0170	0000	9780				644,629.85		644,629.85	
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		2,340,114.42	
Textbooks - RS 0000	0000	9780				1,121,595.00		1,121,595.00	
Other Resources CarryOver - RS 0150	0000	9780				39,514.42		39,514.42	
G.A.S.B 16 Va Accrual	0000	9780				390,117.05		390,117.05	
Textbooks - RS 1100	1100	9780				1,225,980.98		1,225,980.98	

			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,661,296.00	0.00	4,661,296.00	5,612,851.00	0.00	5,612,851.00	20.4%
Unassigned/Unappropriated Amount		9790	28,858,012.40	0.00	28,858,012.40	24,172,523.38	(1.11)	24,172,522.27	-16.2%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	31,615,970.59	2,531,489.83	34,147,460.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	28,000.00	0.00	28,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	23,435,542.24	3,791,484.09	27,227,026.33				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	135,957.12	0.00	135,957.12				
6) Stores		9320	597,859.36	0.00	597,859.36				
7) Prepaid Expenditures		9330	14,350.69	0.00	14,350.69				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			55,827,680.00	6,322,973.92	62,150,653.92				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	14,675,967.37	1,222,912.85	15,898,880.22				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	12,646.48	0.00	12,646.48				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	587,352.31	587,352.31				
6) TOTAL, LIABILITIES			14,688,613.85	1,810,265.16	16,498,879.01				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			41,139,066.15	4,512,708.76	45,651,774.91				

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	90,196,664.52	0.00	90,196,664.52	112,594,304.00	0.00	112,594,304.00	24.8%
Education Protection Account State Aid - Current Year		8012	20,928,394.00	0.00	20,928,394.00	20,928,419.00	0.00	20,928,419.00	0.0%
State Aid - Prior Years		8019	(50,124.91)	0.00	(50,124.91)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	287,226.74	0.00	287,226.74	280,216.00	0.00	280,216.00	-2.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	17,106,888.93	0.00	17,106,888.93	20,801,043.00	0.00	20,801,043.00	21.6%
Unsecured Roll Taxes		8042	834,213.72	0.00	834,213.72	742,778.00	0.00	742,778.00	-11.0%
Prior Years' Taxes		8043	167,202.33	0.00	167,202.33	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	242,245.05	0.00	242,245.05	36,696.00	0.00	36,696.00	-84.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(3,570,443.00)	0.00	(3,570,443.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	1,236,511.82	0.00	1,236,511.82	59,471.00	0.00	59,471.00	-95.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			130,949,222.20	0.00	130,949,222.20	151,872,484.00	0.00	151,872,484.00	16.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(968,562.11)	0.00	(968,562.11)	(968,561.00)	0.00	(968,561.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			129,980,660.09	0.00	129,980,660.09	150,903,923.00	0.00	150,903,923.00	16.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,183,488.00	1,183,488.00	0.00	1,183,488.00	1,183,488.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	183.94	183.94	0.00	268.00	268.00	45.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		6,908,924.71	6,908,924.71		8,006,256.00	8,006,256.00	15.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		419,130.03	419,130.03		1,695,252.00	1,695,252.00	304.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		714,543.03	714,543.03		679,559.00	679,559.00	-4.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		1,932,462.35	1,932,462.35		2,762,122.00	2,762,122.00	42.9%
Vocational and Applied Technology Education	3500-3699	8290		201,893.00	201,893.00		201,893.00	201,893.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		299,357.98	299,357.98		270,062.00	270,062.00	-9.8%
All Other Federal Revenue	All Other	8290	21,645.00	73,807.27	95,452.27	0.00	60,000.00	60,000.00	-37.1%
TOTAL, FEDERAL REVENUE			21,645.00	11,733,790.31	11,755,435.31	0.00	14,858,900.00	14,858,900.00	26.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		6,310.00	6,310.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	657,181.00	0.00	657,181.00	655,181.00	0.00	655,181.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	2,670,867.92	732,049.97	3,402,917.89	2,580,857.00	614,490.00	3,195,347.00	-6.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,780,312.00	1,780,312.00		1,780,312.00	1,780,312.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		292,039.00	292,039.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		662,400.00	662,400.00		662,400.00	662,400.00	0.0%
Common Core State Standards Implementation	7405	8590		3,885,211.00	3,885,211.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	234,170.78	24,681.29	258,852.07	40,000.00	39,359.00	79,359.00	-69.3%
TOTAL, OTHER STATE REVENUE			3,562,219.70	7,383,003.26	10,945,222.96	3,276,038.00	3,096,561.00	6,372,599.00	-41.8%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	24,150.83	0.00	24,150.83	2,000.00	0.00	2,000.00	-91.7%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	58,872.98	0.00	58,872.98	30,000.00	0.00	30,000.00	-49.0%
Interest		8660	170,392.22	0.00	170,392.22	140,000.00	0.00	140,000.00	-17.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	400,356.36	765,143.74	1,165,500.10	317,664.00	666,207.00	983,871.00	-15.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	567,095.45	677,126.56	1,244,222.01	415,161.00	73,335.00	488,496.00	-60.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,765,416.00	3,765,416.00		3,795,419.00	3,795,419.00	0.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,220,867.84	5,207,686.30	6,428,554.14	904,825.00	4,534,961.00	5,439,786.00	-15.4%
TOTAL REVENUES			134,785,392.63	24,324,479.87	159,109,872.50	155,084,786.00	22,490,422.00	177,575,208.00	11.6%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	48,552,792.03	7,156,780.15	55,709,572.18	51,465,033.00	7,163,829.00	58,628,862.00	5.2%
Certificated Pupil Support Salaries		1200	2,800,857.64	708,116.54	3,508,974.18	3,744,731.00	629,433.00	4,374,164.00	24.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,588,808.92	1,225,443.07	7,814,251.99	7,713,670.00	1,045,210.00	8,758,880.00	12.1%
Other Certificated Salaries		1900	946,330.65	1,529,584.47	2,475,915.12	2,208,819.00	1,166,709.00	3,375,528.00	36.3%
TOTAL, CERTIFICATED SALARIES			58,888,789.24	10,619,924.23	69,508,713.47	65,132,253.00	10,005,181.00	75,137,434.00	8.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	824,844.97	2,027,986.19	2,852,831.16	638,607.00	2,251,940.00	2,890,547.00	1.3%
Classified Support Salaries		2200	6,824,861.66	1,423,360.78	8,248,222.44	6,939,229.00	1,350,602.00	8,289,831.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	862,433.10	83,877.54	946,310.64	855,555.00	117,431.00	972,986.00	2.8%
Clerical, Technical and Office Salaries		2400	5,887,932.06	385,741.70	6,273,673.76	6,506,812.00	300,476.00	6,807,288.00	8.5%
Other Classified Salaries		2900	1,115,252.79	123,841.68	1,239,094.47	1,344,377.00	0.00	1,344,377.00	8.5%
TOTAL, CLASSIFIED SALARIES			15,515,324.58	4,044,807.89	19,560,132.47	16,284,580.00	4,020,449.00	20,305,029.00	3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,721,216.44	830,213.48	5,551,429.92	6,122,897.00	926,049.00	7,048,946.00	27.0%
PERS		3201-3202	1,544,631.03	434,567.01	1,979,198.04	1,762,947.00	453,713.00	2,216,660.00	12.0%
OASDI/Medicare/Alternative		3301-3302	2,034,759.77	480,604.94	2,515,364.71	2,221,027.00	470,900.00	2,691,927.00	7.0%
Health and Welfare Benefits		3401-3402	16,742,473.34	3,760,270.23	20,502,743.57	20,100,611.00	3,991,810.00	24,092,421.00	17.5%
Unemployment Insurance		3501-3502	54,533.95	7,191.03	61,724.98	43,505.00	6,884.00	50,389.00	-18.4%
Workers' Compensation		3601-3602	1,323,934.30	263,608.12	1,587,542.42	1,482,576.00	255,265.00	1,737,841.00	9.5%
OPEB, Allocated		3701-3702	1,678,082.22	332,664.38	2,010,746.60	1,848,625.00	318,110.00	2,166,735.00	7.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,116,319.52	11,597.66	1,127,917.18	434,376.00	6,648.00	441,024.00	-60.9%
TOTAL, EMPLOYEE BENEFITS			29,215,950.57	6,120,716.85	35,336,667.42	34,016,564.00	6,429,379.00	40,445,943.00	14.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,486,475.09	1,020,361.78	2,506,836.85	1,929,026.00	628,120.00	2,557,146.00	2.0%
Books and Other Reference Materials		4200	89,118.55	197,686.51	286,805.06	0.00	15,427.00	15,427.00	-94.6%
Materials and Supplies		4300	3,667,460.89	1,744,421.29	5,411,882.18	4,354,499.00	11,470,197.00	15,824,696.00	192.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,035,801.29	1,168,338.50	2,204,139.79	390,081.00	29,695.00	419,776.00	-81.0%
Food		4700	1,109.50	0.00	1,109.50	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,279,965.32	4,130,808.06	10,410,773.38	6,673,606.00	12,143,439.00	18,817,045.00	80.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,774,710.81	2,774,710.81	0.00	3,521,048.00	3,521,048.00	26.9%
Travel and Conferences		5200	330,140.53	161,618.21	491,758.74	257,313.00	9,261.00	266,574.00	-45.8%
Dues and Memberships		5300	34,930.58	12,844.00	47,774.58	33,518.00	500.00	34,018.00	-28.8%
Insurance		5400 - 5450	819,889.41	3,500.00	823,389.41	850,808.00	0.00	850,808.00	3.3%
Operations and Housekeeping Services		5500	2,994,840.99	40.52	2,994,881.51	3,030,808.00	48.00	3,030,856.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	728,301.53	239,431.59	967,733.12	1,155,377.00	265,500.00	1,420,877.00	46.8%
Transfers of Direct Costs		5710	(312,522.95)	312,522.95	0.00	(221,757.00)	221,757.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(72,070.75)	(24,559.67)	(96,630.42)	(80,387.00)	(21,739.00)	(102,126.00)	5.7%
Professional/Consulting Services and Operating Expenditures		5800	2,808,908.21	1,573,892.51	4,383,800.72	3,566,181.00	505,193.00	4,071,374.00	-7.1%
Communications		5900	211,629.27	23,023.40	234,652.67	222,115.00	0.00	222,115.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,545,046.82	5,077,024.32	12,622,071.14	8,813,976.00	4,501,568.00	13,315,544.00	5.5%

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	354.00	354.00	New
Land Improvements		6170	0.00	5,026.00	5,026.00	0.00	13,525.00	13,525.00	169.1%
Buildings and Improvements of Buildings		6200	13,907.79	56,635.54	70,543.33	8,000.00	242,017.00	250,017.00	254.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	58,737.59	72,559.73	131,297.32	40,000.00	41,461.00	81,461.00	-38.0%
Equipment Replacement		6500	141,080.75	108,300.00	249,380.75	700,000.00	0.00	700,000.00	180.7%
TOTAL, CAPITAL OUTLAY			213,726.13	242,521.27	456,247.40	748,000.00	297,357.00	1,045,357.00	129.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	21,023.00	0.00	21,023.00	20,000.00	0.00	20,000.00	-4.9%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,321,771.00	647,333.09	1,969,104.09	1,654,329.00	611,087.00	2,265,416.00	15.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	212,422.20	0.00	212,422.20	183,809.00	0.00	183,809.00	-13.5%
Other Debt Service - Principal		7439	586,603.19	0.00	586,603.19	616,967.00	0.00	616,967.00	5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,141,819.39	647,333.09	2,789,152.48	2,475,105.00	611,087.00	3,086,192.00	10.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(668,720.23)	668,720.23	0.00	(986,173.00)	986,173.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(658,281.52)	0.00	(658,281.52)	(555,893.00)	0.00	(555,893.00)	-15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,327,001.75)	668,720.23	(658,281.52)	(1,542,066.00)	986,173.00	(555,893.00)	-15.6%
TOTAL, EXPENDITURES			118,473,620.30	31,551,855.94	150,025,476.24	132,602,018.00	38,994,633.00	171,596,651.00	14.4%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	36,450.22	0.00	36,450.22	20,000.00	0.00	20,000.00	-45.1%
(a) TOTAL, INTERFUND TRANSFERS IN			36,450.22	0.00	36,450.22	20,000.00	0.00	20,000.00	-45.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,079,959.00	0.00	4,079,959.00	13,633,150.00	0.00	13,633,150.00	234.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,267,331.37	0.00	1,267,331.37	600,000.00	1,260,231.00	1,860,231.00	46.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,347,290.37	0.00	5,347,290.37	14,233,150.00	1,260,231.00	15,493,381.00	189.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	31,389.09	31,389.09	0.00	35,585.00	35,585.00	13.4%
(c) TOTAL, SOURCES			0.00	31,389.09	31,389.09	0.00	35,585.00	35,585.00	13.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	3,775.00	0.00	3,775.00	5,000.00	0.00	5,000.00	32.5%
(d) TOTAL, USES			3,775.00	0.00	3,775.00	5,000.00	0.00	5,000.00	32.5%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,566,498.51)	10,566,498.51	0.00	(13,216,148.00)	13,216,148.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,566,498.51)	10,566,498.51	0.00	(13,216,148.00)	13,216,148.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,881,113.66)	10,597,887.60	(5,283,226.06)	(27,434,298.00)	11,991,502.00	(15,442,796.00)	192.3%

			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	129,980,660.09	0.00	129,980,660.09	150,903,923.00	0.00	150,903,923.00	0.0%
2) Federal Revenue		8100-8299	21,645.00	11,733,790.31	11,755,435.31	0.00	14,858,900.00	14,858,900.00	0.0%
3) Other State Revenue		8300-8599	3,562,219.70	7,383,003.26	10,945,222.96	3,276,038.00	3,096,561.00	6,372,599.00	0.0%
4) Other Local Revenue		8600-8799	1,220,867.84	5,207,686.30	6,428,554.14	904,825.00	4,534,961.00	5,439,786.00	0.0%
5) TOTAL, REVENUES			134,785,392.63	24,324,479.87	159,109,872.50	155,084,786.00	22,490,422.00	177,575,208.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	71,502,014.53	21,122,672.21	92,624,686.74	76,319,640.00	27,591,893.00	103,911,533.00	12.2%
2) Instruction - Related Services	2000-2999		13,987,092.94	4,510,558.97	18,497,651.91	17,388,369.00	5,226,502.00	22,614,871.00	22.3%
3) Pupil Services	3000-3999		10,875,580.39	1,142,590.04	12,018,170.43	12,538,712.00	1,014,282.00	13,552,994.00	12.8%
4) Ancillary Services	4000-4999		2,134,755.37	702.50	2,135,457.87	2,592,257.00	1,374.00	2,593,631.00	21.5%
5) Community Services	5000-5999		18,769.74	0.00	18,769.74	27,538.00	0.00	27,538.00	46.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,807,019.21	750,141.26	7,557,160.47	8,870,911.00	1,035,710.00	9,906,621.00	31.1%
8) Plant Services	8000-8999		11,006,568.73	3,377,857.87	14,384,426.60	12,389,486.00	3,513,785.00	15,903,271.00	10.6%
9) Other Outgo	9000-9999		2,141,819.39	647,333.09	2,789,152.48	2,475,105.00	611,087.00	3,086,192.00	10.6%
10) TOTAL, EXPENDITURES			118,473,620.30	31,551,855.94	150,025,476.24	132,602,018.00	38,994,633.00	171,596,651.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,311,772.33	(7,227,376.07)	9,084,396.26	22,482,768.00	(16,504,211.00)	5,978,557.00	-34.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	36,450.22	0.00	36,450.22	20,000.00	0.00	20,000.00	0.0%
b) Transfers Out		7600-7629	5,347,290.37	0.00	5,347,290.37	14,233,150.00	1,260,231.00	15,493,381.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	31,389.09	31,389.09	0.00	35,585.00	35,585.00	0.0%
b) Uses		7630-7699	3,775.00	0.00	3,775.00	5,000.00	0.00	5,000.00	0.0%
3) Contributions		8980-8999	(10,566,498.51)	10,566,498.51	0.00	(13,216,148.00)	13,216,148.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,881,113.66)	10,597,887.60	(5,283,226.06)	(27,434,298.00)	11,991,502.00	(15,442,796.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,658.67	3,370,511.53	3,801,170.20	(4,951,530.00)	(4,512,709.00)	(9,464,239.00)	-349.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,594,435.20	1,530,290.46	42,124,725.66	41,139,066.15	4,512,708.76	45,651,774.91	8.4%
b) Audit Adjustments		9793	(274,120.95)	0.00	(274,120.95)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,320,314.25	1,530,290.46	41,850,604.71	41,139,066.15	4,512,708.76	45,651,774.91	9.1%
d) Other Resalelements		9795	388,093.23	(388,093.23)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,708,407.48	1,142,197.23	41,850,604.71	41,139,066.15	4,512,708.76	45,651,774.91	9.1%
2) Ending Balance, June 30 (E + F1e)			41,139,066.15	4,512,708.76	45,651,774.91	36,187,536.15	(0.24)	36,187,535.91	-20.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	597,859.36	0.00	597,859.36	597,859.36	0.00	597,859.36	0.0%
Prepaid Expenditures		9713	14,350.69	0.00	14,350.69	14,350.69	0.00	14,350.69	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,512,708.76	4,512,708.76	0.00	0.87	0.87	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,979,547.70	0.00	6,979,547.70	5,761,951.72	0.00	5,761,951.72	-17.4%
Equipment Replacement - RS 0170	0000	9780	944,629.85		944,629.85				
Technology Infrastructure - RS 0000	0000	9780	2,340,114.42		2,340,114.42				
Textbooks - RS 0000	0000	9780	1,542,555.00		1,542,555.00				
Summer School - RS 0000	0000	9780	61,832.69		61,832.69				
Other Resources CarryOver - RS 0020-0640	0000	9780	426,916.71		426,916.71				
G.A.S.B 16 Va Accrual	0000	9780	390,117.05		390,117.05				
Textbooks - RS 1100	1100	9780	1,225,981.00		1,225,981.00				
PACES & Mammoth Project - RS 1100	1100	9780	5,874.75		5,874.75				
Unanticipated Site Needs - RS 1100	1100	9780	41,526.23		41,526.23				
Equipment Replacement - RS 0170	0000	9780				644,629.85		644,629.85	
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		2,340,114.42	
Textbooks - RS 0000	0000	9780				1,121,595.00		1,121,595.00	
Other Resources CarryOver - RS 0150	0000	9780				39,514.42		39,514.42	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G.A.S.B 16 Va Accrual	0000	9780				390,117.05		390,117.05	
Textbooks - RS 1100	1100	9780				1,225,980.98		1,225,980.98	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,661,296.00	0.00	4,661,296.00	5,612,851.00	0.00	5,612,851.00	20.4%
Unassigned/Unappropriated Amount		9790	28,858,012.40	0.00	28,858,012.40	24,172,523.38	(1.11)	24,172,522.27	-16.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,303.00	200,303.00	0.0%
3) Other State Revenue		8300-8599	50,738.00	48,956.00	-3.5%
4) Other Local Revenue		8600-8799	329,736.46	305,454.00	-7.4%
5) TOTAL, REVENUES			580,777.46	554,713.00	-4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	392,526.23	418,229.00	6.5%
2) Classified Salaries		2000-2999	235,874.42	244,902.00	3.8%
3) Employee Benefits		3000-3999	195,809.33	217,438.00	11.0%
4) Books and Supplies		4000-4999	72,088.26	1,052,761.00	1360.4%
5) Services and Other Operating Expenditures		5000-5999	85,881.11	146,318.00	70.4%
6) Capital Outlay		6000-6999	1,055.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,219.56	9,629.00	-5.8%
9) TOTAL, EXPENDITURES			993,453.91	2,089,277.00	110.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(412,676.45)	(1,534,564.00)	271.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	9,575.69	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			590,424.31	600,000.00	1.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			177,747.86	(934,564.00)	-625.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758,816.37	936,564.23	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758,816.37	936,564.23	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,816.37	936,564.23	23.4%
2) Ending Balance, June 30 (E + F1e)			936,564.23	2,000.23	-99.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,294.55	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	932,269.68	0.68	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.45)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	648,661.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	335,072.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			985,734.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	44,690.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,479.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49,170.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			936,564.23		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	13,514.00	13,514.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	186,789.00	186,789.00	0.0%
TOTAL, FEDERAL REVENUE			200,303.00	200,303.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	7,287.00	5,515.00	-24.4%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	43,441.00	43,441.00	0.0%
TOTAL, OTHER STATE REVENUE			50,738.00	48,956.00	-3.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,213.33	3,000.00	-6.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	120,020.00	174,735.00	45.6%
Interagency Services		8677	107,302.67	31,404.00	-70.7%
Other Local Revenue					
All Other Local Revenue		8699	99,200.46	96,315.00	-2.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			329,736.46	305,454.00	-7.4%
TOTAL, REVENUES			580,777.46	554,713.00	-4.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	293,447.76	318,777.00	8.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,078.47	99,452.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			392,526.23	418,229.00	6.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,980.75	29,746.00	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	64,279.29	63,666.00	-1.0%
Clerical, Technical and Office Salaries		2400	130,412.12	143,186.00	9.8%
Other Classified Salaries		2900	9,202.26	8,304.00	-9.8%
TOTAL, CLASSIFIED SALARIES			235,874.42	244,902.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	25,371.62	37,206.00	46.6%
PERS		3201-3202	27,107.45	26,700.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	27,464.72	26,695.00	-2.8%
Health and Welfare Benefits		3401-3402	89,832.05	99,372.00	10.6%
Unemployment Insurance		3501-3502	312.02	331.00	6.1%
Workers' Compensation		3601-3602	11,366.29	12,080.00	6.3%
OPEB, Allocated		3701-3702	14,355.18	15,054.00	4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			195,809.33	217,438.00	11.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	3,085.00	New
Books and Other Reference Materials		4200	943.25	0.00	-100.0%
Materials and Supplies		4300	22,573.48	1,046,934.00	4537.9%
Noncapitalized Equipment		4400	48,571.53	2,742.00	-94.4%
TOTAL, BOOKS AND SUPPLIES			72,088.26	1,052,761.00	1360.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,628.74	1,375.00	-62.1%
Dues and Memberships		5300	1,085.00	1,606.00	48.0%
Insurance		5400-5450	2,511.28	2,512.00	0.0%
Operations and Housekeeping Services		5500	13,222.78	25,000.00	89.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,232.04	5,200.00	322.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,370.76	6,545.00	21.9%
Professional/Consulting Services and Operating Expenditures		5800	58,830.51	101,930.00	73.3%
Communications		5900	0.00	2,150.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,881.11	146,318.00	70.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,055.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,055.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,219.56	9,629.00	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,219.56	9,629.00	-5.8%
TOTAL, EXPENDITURES			993,453.91	2,089,277.00	110.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,575.69	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,575.69	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			590,424.31	600,000.00	1.6%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,303.00	200,303.00	0.0%
3) Other State Revenue		8300-8599	50,738.00	48,956.00	-3.5%
4) Other Local Revenue		8600-8799	329,736.46	305,454.00	-7.4%
5) TOTAL, REVENUES			580,777.46	554,713.00	-4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		479,430.04	1,516,209.00	216.3%
2) Instruction - Related Services	2000-2999		422,439.94	468,640.00	10.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,219.56	9,629.00	-5.8%
8) Plant Services	8000-8999		81,364.37	94,799.00	16.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			993,453.91	2,089,277.00	110.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(412,676.45)	(1,534,564.00)	271.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	9,575.69	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			590,424.31	600,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			177,747.86	(934,564.00)	-625.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758,816.37	936,564.23	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758,816.37	936,564.23	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,816.37	936,564.23	23.4%
2) Ending Balance, June 30 (E + F1e)			936,564.23	2,000.23	-99.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,294.55	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	932,269.68	0.68	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.45)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,518,927.24	1,423,867.00	-6.3%
4) Other Local Revenue		8600-8799	187,190.92	110,530.00	-41.0%
5) TOTAL, REVENUES			1,706,118.16	1,534,397.00	-10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	600,277.02	617,908.00	2.9%
2) Classified Salaries		2000-2999	423,979.90	328,512.00	-22.5%
3) Employee Benefits		3000-3999	425,504.21	435,639.00	2.4%
4) Books and Supplies		4000-4999	121,394.93	92,390.00	-23.9%
5) Services and Other Operating Expenditures		5000-5999	32,838.41	36,049.00	9.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,734.75	33,735.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,889.37	63,179.00	-20.9%
9) TOTAL, EXPENDITURES			1,717,618.59	1,607,412.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,500.43)	(73,015.00)	534.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,689.06	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,689.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,811.37)	(73,015.00)	3930.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,826.24	73,014.87	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,826.24	73,014.87	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,826.24	73,014.87	-2.4%
2) Ending Balance, June 30 (E + F1e)			73,014.87	(0.13)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,014.87	0.04	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.17)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,750.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	221,399.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	114.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			235,263.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	35,608.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	126,640.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			162,248.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			73,014.87		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,522,560.24	1,423,867.00	-6.5%
All Other State Revenue	All Other	8590	(3,633.00)	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,518,927.24	1,423,867.00	-6.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	786.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	28,989.39	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	157,414.73	110,530.00	-29.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187,190.92	110,530.00	-41.0%
TOTAL, REVENUES			1,706,118.16	1,534,397.00	-10.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	496,332.80	511,585.00	3.1%
Certificated Pupil Support Salaries		1200	23,340.23	23,358.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	80,603.99	82,965.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			600,277.02	617,908.00	2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	302,854.26	248,084.00	-18.1%
Classified Support Salaries		2200	16,742.79	16,900.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	51,446.05	28,556.00	-44.5%
Other Classified Salaries		2900	52,936.80	34,972.00	-33.9%
TOTAL, CLASSIFIED SALARIES			423,979.90	328,512.00	-22.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,218.26	47,720.00	39.5%
PERS		3201-3202	40,974.62	35,401.00	-13.6%
OASDI/Medicare/Alternative		3301-3302	52,086.85	42,343.00	-18.7%
Health and Welfare Benefits		3401-3402	254,716.96	269,985.00	6.0%
Unemployment Insurance		3501-3502	505.94	473.00	-6.5%
Workers' Compensation		3601-3602	18,434.46	17,323.00	-6.0%
OPEB, Allocated		3701-3702	23,210.88	22,150.00	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,356.24	244.00	-82.0%
TOTAL, EMPLOYEE BENEFITS			425,504.21	435,639.00	2.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,328.97	11,000.00	-23.2%
Materials and Supplies		4300	72,396.25	67,248.00	-7.1%
Noncapitalized Equipment		4400	23,375.21	4,142.00	-82.3%
Food		4700	11,294.50	10,000.00	-11.5%
TOTAL, BOOKS AND SUPPLIES			121,394.93	92,390.00	-23.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,072.34	5,599.00	-20.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,506.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,008.00	1,000.00	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,532.89	9,200.00	66.3%
Professional/Consulting Services and Operating Expenditures		5800	17,719.18	20,250.00	14.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,838.41	36,049.00	9.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,734.75	33,735.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,734.75	33,735.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	79,889.37	63,179.00	-20.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			79,889.37	63,179.00	-20.9%
TOTAL, EXPENDITURES			1,717,618.59	1,607,412.00	-6.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	9,689.06	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,689.06	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			9,689.06	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,518,927.24	1,423,867.00	-6.3%
4) Other Local Revenue		8600-8799	187,190.92	110,530.00	-41.0%
5) TOTAL, REVENUES			1,706,118.16	1,534,397.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,251,450.95	1,216,065.00	-2.8%
2) Instruction - Related Services	2000-2999		281,641.67	221,195.00	-21.5%
3) Pupil Services	3000-3999		42,813.46	41,713.00	-2.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		79,889.37	63,179.00	-20.9%
8) Plant Services	8000-8999		28,088.39	31,525.00	12.2%
9) Other Outgo	9000-9999	Excepl 7600-7699	33,734.75	33,735.00	0.0%
10) TOTAL, EXPENDITURES			1,717,618.59	1,607,412.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,500.43)	(73,015.00)	534.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,689.06	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,689.06	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,811.37)	(73,015.00)	3930.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,826.24	73,014.87	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,826.24	73,014.87	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,826.24	73,014.87	-2.4%
2) Ending Balance, June 30 (E + F1e)			73,014.87	(0.13)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,014.87	0.04	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.17)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,619,753.21	9,291,299.00	-3.4%
3) Other State Revenue		8300-8599	708,365.62	735,727.00	3.9%
4) Other Local Revenue		8600-8799	812,042.79	838,782.00	3.3%
5) TOTAL, REVENUES			11,140,161.62	10,865,808.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,650,278.83	2,961,980.00	11.8%
3) Employee Benefits		3000-3999	1,530,375.96	1,648,830.00	7.7%
4) Books and Supplies		4000-4999	6,573,927.14	5,706,447.00	-13.2%
5) Services and Other Operating Expenditures		5000-5999	364,255.34	441,868.00	21.3%
6) Capital Outlay		6000-6999	57,962.48	150,000.00	158.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	568,172.59	483,085.00	-15.0%
9) TOTAL, EXPENDITURES			11,744,972.34	11,392,210.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(604,810.72)	(526,402.00)	-13.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(604,810.72)	(526,402.00)	-13.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,316,919.33	4,986,229.56	-6.2%
b) Audit Adjustments		9793	274,120.95	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,040.28	4,986,229.56	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,591,040.28	4,986,229.56	-10.8%
2) Ending Balance, June 30 (E + F1e)			4,986,229.56	4,459,827.56	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	28,000.00	791.7%
Stores		9712	266,536.59	266,536.59	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,716,552.97	4,165,290.97	-11.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,330,818.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	21,410.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,625,901.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,545.24		
6) Stores		9320	266,536.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,253,351.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	262,285.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,837.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			267,122.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,986,229.56		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,619,753.21	9,291,299.00	-3.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,619,753.21	9,291,299.00	-3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	708,365.62	735,727.00	3.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			708,365.62	735,727.00	3.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	733,019.16	695,922.00	-5.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,928.28	19,681.00	52.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	66,095.35	123,179.00	86.4%
TOTAL, OTHER LOCAL REVENUE			812,042.79	838,782.00	3.3%
TOTAL, REVENUES			11,140,161.62	10,865,808.00	-2.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,927,793.06	2,239,362.00	16.2%
Classified Supervisors' and Administrators' Salaries		2300	267,099.35	257,697.00	-3.5%
Clerical, Technical and Office Salaries		2400	455,386.42	464,921.00	2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,650,278.83	2,961,980.00	11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	252,021.78	252,848.00	0.3%
OASDI/Medicare/Alternative		3301-3302	198,566.11	215,101.00	8.3%
Health and Welfare Benefits		3401-3402	963,126.07	1,054,423.00	9.5%
Unemployment Insurance		3501-3502	1,298.96	1,402.00	7.9%
Workers' Compensation		3601-3602	47,365.38	51,228.00	8.2%
OPEB, Allocated		3701-3702	59,275.78	63,828.00	7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,721.88	10,000.00	14.7%
TOTAL, EMPLOYEE BENEFITS			1,530,375.96	1,648,830.00	7.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	417,216.66	381,580.00	-8.5%
Noncapitalized Equipment		4400	114,477.07	100,000.00	-12.6%
Food		4700	6,042,233.41	5,224,867.00	-13.5%
TOTAL, BOOKS AND SUPPLIES			6,573,927.14	5,706,447.00	-13.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,476.83	26,817.00	5.3%
Dues and Memberships		5300	2,190.75	600.00	-72.6%
Insurance		5400-5450	9,966.24	10,616.00	6.5%
Operations and Housekeeping Services		5500	57,828.16	101,766.00	76.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,819.13	117,731.00	12.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	85,726.77	86,381.00	0.8%
Professional/Consulting Services and Operating Expenditures		5800	77,635.42	85,368.00	10.0%
Communications		5900	612.04	12,589.00	1956.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,255.34	441,868.00	21.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	57,962.48	100,000.00	72.5%
Equipment Replacement		6500	0.00	50,000.00	New
TOTAL, CAPITAL OUTLAY			57,962.48	150,000.00	158.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	568,172.59	483,085.00	-15.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			568,172.59	483,085.00	-15.0%
TOTAL, EXPENDITURES			11,744,972.34	11,392,210.00	-3.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,619,753.21	9,291,299.00	-3.4%
3) Other State Revenue		8300-8599	708,365.62	735,727.00	3.9%
4) Other Local Revenue		8600-8799	812,042.79	838,782.00	3.3%
5) TOTAL, REVENUES			11,140,161.62	10,865,808.00	-2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,870,902.97	10,559,495.00	-2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		588,172.59	483,085.00	-15.0%
8) Plant Services	8000-8999		305,896.78	349,630.00	14.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,744,972.34	11,392,210.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(604,810.72)	(526,402.00)	-13.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(604,810.72)	(526,402.00)	-13.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,316,919.33	4,986,229.56	-6.2%
b) Audit Adjustments		9793	274,120.95	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,040.28	4,986,229.56	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,591,040.28	4,986,229.56	-10.8%
2) Ending Balance, June 30 (E + F1e)			4,986,229.56	4,459,827.56	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	28,000.00	791.7%
Stores		9712	266,536.59	266,536.59	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,716,552.97	4,165,290.97	-11.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,324.12	1,000.00	-24.5%
5) TOTAL, REVENUES			1,324.12	1,000.00	-24.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,444.07	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	298,446.40	1,260,231.00	322.3%
6) Capital Outlay		6000-6999	576,220.63	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			880,111.10	1,260,231.00	43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(878,786.98)	(1,259,231.00)	43.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,218.00	1,260,231.00	88.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			667,218.00	1,260,231.00	88.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(211,568.98)	1,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,769.15	200.17	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,769.15	200.17	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,769.15	200.17	-99.9%
2) Ending Balance, June 30 (E + F1e)			200.17	1,200.17	499.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	200.17	1,200.17	499.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	128,770.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	200.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,987.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			135,957.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	135,757.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			135,757.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			200.17		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,324.12	1,000.00	-24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,324.12	1,000.00	-24.5%
TOTAL, REVENUES			1,324.12	1,000.00	-24.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,837.48	0.00	-100.0%
Noncapitalized Equipment		4400	3,606.59	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,444.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,603.99	1,250,231.00	564.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,842.41	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			298,446.40	1,260,231.00	322.3%
CAPITAL OUTLAY					
Land Improvements		6170	167,127.65	0.00	-100.0%
Buildings and Improvements of Buildings		6200	376,044.98	0.00	-100.0%
Equipment		6400	33,048.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			576,220.63	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			880,111.10	1,260,231.00	43.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	667,218.00	1,260,231.00	88.9%
(a) TOTAL, INTERFUND TRANSFERS IN			667,218.00	1,260,231.00	88.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			667,218.00	1,260,231.00	88.9%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,324.12	1,000.00	-24.5%
5) TOTAL, REVENUES			1,324.12	1,000.00	-24.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		880,111.10	1,260,231.00	43.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			880,111.10	1,260,231.00	43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(878,786.98)	(1,259,231.00)	43.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,218.00	1,260,231.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			667,218.00	1,260,231.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(211,568.98)	1,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,769.15	200.17	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,769.15	200.17	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,769.15	200.17	-99.9%
2) Ending Balance, June 30 (E + F1e)			200.17	1,200.17	499.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	200.17	1,200.17	499.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49,491.65	64,250.00	29.8%
5) TOTAL, REVENUES			49,491.65	64,250.00	29.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,491.65	64,250.00	29.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	106,889.22	15,140,043.00	14064.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	4,438,556.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(106,889.22)	(10,701,487.00)	9911.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,397.57)	(10,637,237.00)	18432.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,669,657.20	13,612,259.63	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,669,657.20	13,612,259.63	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,657.20	13,612,259.63	-0.4%
2) Ending Balance, June 30 (E + F1e)			13,612,259.63	2,975,022.63	-78.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,612,259.63	2,975,022.63	-78.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,612,269.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,030.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,617,299.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,040.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,040.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,612,259.63		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	49,491.65	64,250.00	29.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,491.65	64,250.00	29.8%
TOTAL, REVENUES			49,491.65	64,250.00	29.8%

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

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	106,889.22	15,140,043.00	14064.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			106,889.22	15,140,043.00	14064.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	4,438,556.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	4,438,556.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(106,889.22)	(10,701,487.00)	9911.8%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49,491.65	64,250.00	29.8%
5) TOTAL, REVENUES			49,491.65	64,250.00	29.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,491.65	64,250.00	29.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	106,889.22	15,140,043.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	4,438,556.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(106,889.22)	(10,701,487.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,397.57)	(10,637,237.00)	18432.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,669,657.20	13,612,259.63	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,669,657.20	13,612,259.63	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,657.20	13,612,259.63	-0.4%
2) Ending Balance, June 30 (E + F1e)			13,612,259.63	2,975,022.83	-78.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,612,259.63	2,975,022.83	-78.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,473,171.08	2,742,917.00	10.9%
5) TOTAL, REVENUES			2,473,171.08	2,742,917.00	10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,443.07	113,782.00	27.2%
3) Employee Benefits		3000-3999	39,113.00	52,349.00	33.8%
4) Books and Supplies		4000-4999	24,767.89	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	71,312.95	0.00	-100.0%
6) Capital Outlay		6000-6999	551,190.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			775,827.65	166,131.00	-78.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,697,343.43	2,576,786.00	51.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,297,266.22	1,290,863.00	-0.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,297,266.22)	(1,290,863.00)	-0.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,077.21	1,285,923.00	221.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,725,728.01	5,125,805.22	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,728.01	5,125,805.22	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,728.01	5,125,805.22	8.5%
2) Ending Balance, June 30 (E + F1e)			5,125,805.22	6,411,728.22	25.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,900,793.66	6,185,516.66	26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	225,011.56	226,211.56	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,070,471.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	62,875.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,133,346.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,541.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,541.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,125,805.22		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	601,935.97	721,717.00	19.9%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,624.12	21,200.00	20.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,853,610.99	2,000,000.00	7.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,473,171.08	2,742,917.00	10.9%
TOTAL, REVENUES			2,473,171.08	2,742,917.00	10.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	15,281.97	30,452.00	99.3%
Classified Supervisors' and Administrators' Salaries		2300	49,650.00	59,580.00	20.0%
Clerical, Technical and Office Salaries		2400	24,511.10	23,750.00	-3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			89,443.07	113,782.00	27.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,093.48	13,225.00	31.0%
OASDI/Medicare/Alternative		3301-3302	6,532.36	8,422.00	28.9%
Health and Welfare Benefits		3401-3402	18,786.32	25,990.00	38.3%
Unemployment Insurance		3501-3502	43.75	56.00	28.0%
Workers' Compensation		3601-3602	1,594.84	2,072.00	29.9%
OPEB, Allocated		3701-3702	2,062.25	2,584.00	25.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,113.00	52,349.00	33.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,068.51	0.00	-100.0%
Noncapitalized Equipment		4400	1,699.38	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			24,767.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	71,312.95	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,312.95	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,980.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	547,413.69	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	797.05	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			551,190.74	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			775,827.65	166,131.00	-78.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,297,266.22	1,290,863.00	-0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,297,266.22	1,290,863.00	-0.5%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,297,266.22)	(1,290,863.00)	-0.5%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,473,171.08	2,742,917.00	10.9%
5) TOTAL, REVENUES			2,473,171.08	2,742,917.00	10.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		149,278.57	143,971.00	-3.6%
8) Plant Services	8000-8999		626,549.08	22,160.00	-96.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			775,827.65	166,131.00	-78.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,697,343.43	2,576,786.00	51.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,297,266.22	1,290,863.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,297,266.22)	(1,290,863.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,077.21	1,285,923.00	221.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,725,728.01	5,125,805.22	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,728.01	5,125,805.22	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,728.01	5,125,805.22	8.5%
2) Ending Balance, June 30 (E + F1e)			5,125,805.22	6,411,728.22	25.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,900,793.66	6,185,516.66	26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	225,011.56	226,211.56	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	25,076.00	New
4) Other Local Revenue		8600-8799	13,937.70	20,000.00	43.5%
5) TOTAL, REVENUES			13,937.70	45,076.00	223.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,400.38	49,477.00	1355.0%
3) Employee Benefits		3000-3999	2,026.07	24,450.00	1106.8%
4) Books and Supplies		4000-4999	2,081.89	72.00	-96.5%
5) Services and Other Operating Expenditures		5000-5999	21,737.85	81,610.00	275.4%
6) Capital Outlay		6000-6999	96,810.29	18,036,694.00	18531.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			126,056.28	18,192,303.00	14331.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,118.58)	(18,147,227.00)	16065.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	106,889.22	15,140,043.00	14064.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			106,889.22	15,140,043.00	14064.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,229.36)	(3,007,184.00)	57405.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,828,198.29	3,822,968.93	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,828,198.29	3,822,968.93	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,828,198.29	3,822,968.93	-0.1%
2) Ending Balance, June 30 (E + F1e)			3,822,968.93	815,784.93	-78.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,759,746.51	0.51	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,063,222.42	815,784.42	-23.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,828,019.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,500.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,040.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,834,559.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,590.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,590.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,822,968.93		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	25,076.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	25,076.00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,937.70	20,000.00	43.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,937.70	20,000.00	43.5%
TOTAL, REVENUES			13,937.70	45,076.00	223.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,400.38	49,477.00	1355.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,400.38	49,477.00	1355.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	388.59	5,621.00	1346.5%
OASDI/Medicare/Alternative		3301-3302	227.57	3,785.00	1563.2%
Health and Welfare Benefits		3401-3402	1,272.89	12,995.00	920.9%
Unemployment Insurance		3501-3502	1.50	25.00	1566.7%
Workers' Compensation		3601-3602	54.23	901.00	1561.4%
OPEB, Allocated		3701-3702	81.29	1,123.00	1281.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,026.07	24,450.00	1106.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,081.89	72.00	-96.5%
TOTAL, BOOKS AND SUPPLIES			2,081.89	72.00	-96.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,471.21	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,266.44	81,610.00	346.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,737.65	81,610.00	275.4%
CAPITAL OUTLAY					
Land		6100	18,290.00	4,596,554.00	25031.5%
Land Improvements		6170	0.00	128,980.00	New
Buildings and Improvements of Buildings		6200	78,520.29	13,247,183.00	16771.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	63,977.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			96,810.29	18,036,694.00	18531.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			126,056.28	18,192,303.00	14331.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	106,889.22	15,140,043.00	14064.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			106,889.22	15,140,043.00	14064.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			106,889.22	15,140,043.00	14064.2%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	25,076.00	New
4) Other Local Revenue		8600-8799	13,937.70	20,000.00	43.5%
5) TOTAL, REVENUES			13,937.70	45,076.00	223.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		126,056.28	18,192,303.00	14331.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			126,056.28	18,192,303.00	14331.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(112,118.58)	(18,147,227.00)	16085.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	106,889.22	15,140,043.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			106,889.22	15,140,043.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,229.36)	(3,007,184.00)	57405.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,828,198.29	3,822,968.93	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,828,198.29	3,822,968.93	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,828,198.29	3,822,968.93	-0.1%
2) Ending Balance, June 30 (E + F1e)			3,822,968.93	815,784.93	-78.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,759,746.51	0.51	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,063,222.42	815,784.42	-23.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,743.57	6,500.00	73.6%
5) TOTAL, REVENUES			3,743.57	6,500.00	73.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,996.58	6,872.00	-86.7%
6) Capital Outlay		6000-6999	75,317.41	1,434,085.00	1804.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			125,313.99	1,440,757.00	1049.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(121,570.42)	(1,434,257.00)	1079.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,079,959.00	13,633,150.00	234.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,079,959.00	13,633,150.00	234.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,958,388.58	12,198,893.00	208.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,034,759.48	4,993,148.06	382.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,034,759.48	4,993,148.06	382.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,034,759.48	4,993,148.06	382.5%
2) Ending Balance, June 30 (E + F1e)			4,993,148.06	17,192,041.06	244.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,993,148.06	17,192,041.06	244.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,058,434.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	400.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,058,834.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	65,686.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			65,686.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,993,148.06		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,743.57	6,500.00	73.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,743.57	6,500.00	73.6%
TOTAL, REVENUES			3,743.57	6,500.00	73.6%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,996.58	6,672.00	-86.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,996.58	6,672.00	-86.7%
CAPITAL OUTLAY					
Land		6100	16,450.00	80,700.00	390.6%
Land Improvements		6170	57,736.10	1,224,835.00	2021.4%
Buildings and Improvements of Buildings		6200	1,131.31	128,550.00	11262.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,317.41	1,434,085.00	1804.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			125,313.99	1,440,757.00	1049.7%

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

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,743.57	6,500.00	73.6%
5) TOTAL, REVENUES			3,743.57	6,500.00	73.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		125,313.99	1,440,757.00	1049.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			125,313.99	1,440,757.00	1049.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(121,570.42)	(1,434,257.00)	1079.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,079,959.00	13,633,150.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,079,959.00	13,633,150.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,958,388.58	12,198,893.00	208.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,034,759.48	4,993,148.06	382.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,034,759.48	4,993,148.06	382.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,034,759.48	4,993,148.06	382.5%
2) Ending Balance, June 30 (E + F1e)			4,993,148.06	17,192,041.06	244.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,993,148.06	17,192,041.06	244.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,017.76	43,041.00	-12.2%
4) Other Local Revenue		8600-8799	4,319,708.83	4,052,303.00	-6.2%
5) TOTAL, REVENUES			4,368,726.59	4,095,344.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,060,017.00	4,233,617.00	4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,060,017.00	4,233,617.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			308,709.59	(138,273.00)	-144.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			308,709.59	(138,273.00)	-144.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,997.00	3,894,194.63	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,581,997.00	3,894,194.63	8.7%
d) Other Restatements		9795	3,488.04	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,585,485.04	3,894,194.63	8.6%
2) Ending Balance, June 30 (E + F1e)			3,894,194.63	3,755,921.63	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,894,194.63	3,755,921.63	-3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,686,749.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	207,444.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,894,194.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,894,194.63		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	49,017.76	43,041.00	-12.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49,017.76	43,041.00	-12.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,900,344.36	3,812,433.00	-2.3%
Unsecured Roll		8612	252,563.74	239,870.00	-5.0%
Prior Years' Taxes		8613	138,195.66	0.00	-100.0%
Supplemental Taxes		8614	28,482.75	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	122.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,319,708.83	4,052,303.00	-6.2%
TOTAL, REVENUES			4,368,726.59	4,095,344.00	-6.3%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,465,000.00	2,745,000.00	11.4%
Bond Interest and Other Service Charges		7434	1,595,017.00	1,488,617.00	-6.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,060,017.00	4,233,617.00	4.3%
TOTAL, EXPENDITURES			4,060,017.00	4,233,617.00	4.3%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,017.76	43,041.00	-12.2%
4) Other Local Revenue		8600-8799	4,319,708.83	4,052,303.00	-6.2%
5) TOTAL, REVENUES			4,368,726.59	4,095,344.00	-6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,060,017.00	4,233,617.00	4.3%
10) TOTAL, EXPENDITURES			4,060,017.00	4,233,617.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			308,709.59	(138,273.00)	-144.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			308,709.59	(138,273.00)	-144.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,997.00	3,894,194.63	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,581,997.00	3,894,194.63	8.7%
d) Other Restatements		9795	3,488.04	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,585,485.04	3,894,194.63	8.6%
2) Ending Balance, June 30 (E + F1e)			3,894,194.63	3,755,921.63	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,894,194.63	3,755,921.63	-3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,599.68	2,500.00	56.3%
5) TOTAL, REVENUES			1,599.68	2,500.00	56.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	862,884.38	1,270,863.00	47.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			862,884.38	1,270,863.00	47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(861,284.70)	(1,268,363.00)	47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,260,816.00	1,270,863.00	0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,260,816.00	1,270,863.00	0.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			399,531.30	2,500.00	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,537.78	1,009,069.08	65.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,537.78	1,009,069.08	65.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,537.78	1,009,069.08	65.5%
2) Ending Balance, June 30 (E + F1e)			1,009,069.08	1,011,569.08	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	983,568.34	986,068.34	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,500.74	25,500.74	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,008,869.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	200.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,009,069.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,009,069.08		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	1,599.68	2,500.00	56.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,599.68	2,500.00	56.3%
TOTAL, REVENUES			1,599.68	2,500.00	56.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	407,884.38	795,863.00	95.1%
Other Debt Service - Principal		7439	455,000.00	475,000.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			862,884.38	1,270,863.00	47.3%
TOTAL, EXPENDITURES			862,884.38	1,270,863.00	47.3%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,599.68	2,500.00	56.3%
5) TOTAL, REVENUES			1,599.68	2,500.00	56.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	862,884.38	1,270,863.00	47.3%
10) TOTAL, EXPENDITURES			862,884.38	1,270,863.00	47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(861,284.70)	(1,268,363.00)	47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,260,816.00	1,270,863.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,260,816.00	1,270,863.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			399,531.30	2,500.00	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,537.78	1,009,069.08	65.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,537.78	1,009,069.08	65.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,537.78	1,009,069.08	65.5%
2) Ending Balance, June 30 (E + F1e)			1,009,069.08	1,011,569.08	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	983,568.34	986,068.34	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,500.74	25,500.74	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	237.33	415.00	74.9%
5) TOTAL, REVENUES			237.33	415.00	74.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,000.00	20,327.00	125.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,000.00	20,327.00	125.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,762.67)	(19,912.00)	127.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,762.67)	(19,912.00)	127.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	70,069.40	61,306.73	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,069.40	61,306.73	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			70,069.40	61,306.73	-12.5%
2) Ending Net Position, June 30 (E + F1e)			61,306.73	41,394.73	-32.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	58,977.78	39,050.78	-33.8%
c) Unrestricted Net Position		9790	2,328.95	2,343.95	0.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,286.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			61,306.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			61,306.73		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	237.33	415.00	74.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			237.33	415.00	74.9%
TOTAL, REVENUES			237.33	415.00	74.9%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	20,327.00	125.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,000.00	20,327.00	125.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			9,000.00	20,327.00	125.9%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	237.33	415.00	74.9%
5) TOTAL, REVENUES			237.33	415.00	74.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		9,000.00	20,327.00	125.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,000.00	20,327.00	125.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,762.67)	(19,912.00)	127.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,762.67)	(19,912.00)	127.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	70,069.40	61,306.73	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,069.40	61,306.73	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			70,069.40	61,306.73	-12.5%
2) Ending Net Position, June 30 (E + F1e)			61,306.73	41,394.73	-32.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	58,977.78	39,050.78	-33.8%
c) Unrestricted Net Position		9790	2,328.95	2,343.95	0.6%

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,675.66	18,624.41	18,675.66	18,675.66	18,675.66	18,675.66
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,675.66	18,624.41	18,675.66	18,675.66	18,675.66	18,675.66
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)(d)	18.46	17.21	18.46	18.46	18.46	18.46
b. Special Education-Special Day Class	192.42	194.59	192.42	192.42	192.42	192.42
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	11.28	11.28	11.28	11.28	11.28	11.28
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	222.16	223.08	222.16	222.16	222.16	222.16
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	18,897.82	18,847.49	18,897.82	18,897.82	18,897.82	18,897.82
7. Adults in Correctional Facilities	18.15	17.10	18.15	18.15	18.15	18.15
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

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

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section.						
Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)						
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,763,332.16		13,763,332.16	0.00	0.00	13,763,332.16
Work in Progress	8,492,619.02		8,492,619.02	222,694.09	7,903,070.50	812,242.61
Total capital assets not being depreciated	22,255,951.18	0.00	22,255,951.18	222,694.09	7,903,070.50	14,575,574.77
Capital assets being depreciated:						
Land Improvements	12,519,305.61		12,519,305.61	3,353,660.43		15,872,966.04
Buildings	216,811,500.70		216,811,500.70	5,653,646.01		222,465,146.71
Equipment	20,224,108.25		20,224,108.25	569,613.09	5,399.00	20,788,322.34
Total capital assets being depreciated	249,554,914.56	0.00	249,554,914.56	9,576,919.53	5,399.00	259,126,435.09
Accumulated Depreciation for:						
Land Improvements	(2,942,124.03)		(2,942,124.03)	(712,642.51)		(3,654,766.54)
Buildings	(56,278,857.76)		(56,278,857.76)	(4,045,293.28)		(60,324,151.04)
Equipment	(14,626,774.61)		(14,626,774.61)	(1,121,363.49)	(5,399.00)	(15,742,739.10)
Total accumulated depreciation	(73,847,756.40)	0.00	(73,847,756.40)	(5,879,299.28)	(5,399.00)	(79,721,656.68)
Total capital assets being depreciated, net	175,707,158.16	0.00	175,707,158.16	3,697,620.25	0.00	178,404,778.41
Governmental activity capital assets, net	197,963,109.34	0.00	197,963,109.34	3,920,314.34	7,903,070.50	193,980,353.18
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2013-14 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.71%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$112,723,494.22
	Appropriations Subject to Limit	\$112,723,494.22
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	4.87%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 09, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Cecilia Belmontes-DeAnda
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Fiscal Manager
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Telephone
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E-mail Address

For School District:

Teri Bradshaw
Name
Director of Fiscal Services
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teribradshaw@maderausd.org
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

2013-14 Unaudited Actuals
SUMMARY SHEET
ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

AWARD	FN 01	FN 11	FN 12	FN 13	GRAND TOTAL
1) Prior Year Carryover	2,529,041.26	8,737.53	7,857.22	-	2,545,636.01
2) A. Current Year Award	15,617,301.21	219,971.17	1,970,437.75	-	17,807,710.13
B. (Federal) Transferability (NCLB)	-	-	-	-	-
B. Other adjustments	(293,953.54)	(462.17)	(271,156.66)	-	(565,572.37)
C. (Fed) Other adjustments	-	-	-	-	-
C/D. Adj Current Yr Award (sum lines 2a thru 2c)	15,323,347.67	219,509.00	1,699,281.09	-	17,242,137.76
3) Required Matching Funds Other	-	-	-	-	-
4) Total Available Award (sum lines 1,2e,3)	17,852,388.93	228,246.53	1,707,138.31	-	19,787,773.77
*Check 4 from all sheets	17,852,388.93	228,246.53	1,707,138.31	-	19,787,773.77
REVENUES					
5) Unearned Revenue Deferred from Prior Year	47,327.78	-	1,397,427.21	-	1,444,754.99
6) Cash Received in Current Year	13,084,744.42	76,065.47	88,451.85	-	13,249,261.74
7) Contributed Matching Funds	-	-	-	-	-
8) Total Available (sum lines 5, 6, & 7)	13,132,072.20	76,065.47	1,485,879.06	-	14,694,016.73
*Check 8) from all sheets	13,132,072.20	76,065.47	1,485,879.06	-	14,694,016.73
EXPENDITURES					
9) Donor-Authorized Expenditures	14,553,364.24	217,927.56	1,707,138.31	-	16,478,430.11
10) Non Donor-Authorized Expenditures	-	-	-	-	-
11) Total Expenditures (line 9 plus line 10)	14,553,364.24	217,927.56	1,707,138.31	-	16,478,430.11
*Check 11) from all sheets	14,553,364.24	217,927.56	1,707,138.31	-	16,478,430.11
12) Amounts included in Line 6 above for Prior Year Adjustments	-	-	-	-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(1,421,292.04)	(141,862.09)	(221,259.25)	-	(1,784,413.38)
13a) Unearned Revenue	598,447.80	-	-	-	598,447.80
13b) Accounts Payable	-	-	-	-	-
13c) Accounts Receivable	2,019,739.84	141,862.09	221,259.25	-	2,382,861.18
*Check 13) from all sheets	(1,421,292.04)	(141,862.09)	(221,259.25)	-	(1,784,413.38)
14) Unused Grant Award Calculation (line 4 minus line 9)	3,299,024.69	10,318.97	-	-	3,309,343.66
*Check 14) from all sheets	3,299,024.69	10,318.97	-	-	3,309,343.66
15) If Carryover is allowed, enter line 14 amt Here	3,299,024.69	10,318.97	-	-	3,309,343.66
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,553,364.24	217,927.56	1,707,138.31	-	16,478,430.11
*Check 16) from all sheets	14,553,364.24	217,927.56	1,707,138.31	-	16,478,430.11

2013-14 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

FEDERAL CATALOG NUMBER	TITLE I	TITLE I	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED
RESOURCE CODE	3010 - YR 3	3010 - YR 4	3060	3060	3060	3060	3060
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 3010	FN 01/ RS 3010	FN 01/ de0760	FN 01/de0770	FN 01/ de4600	FN 01/ de6560	FN 01/ de7630
AWARD							
1) Prior Year Carryover	1,556,496.54	-					
2) A.Current Year Award		6,722,699.00	70,246.00	70,246.00	58,802.00	58,802.00	52,493.00
B. Transferability (NCLB)							
C. Other Adjustments			(8,826.42)	(55,239.70)	(58,802.00)	(24,777.25)	(43,157.68)
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	-	6,722,699.00	61,419.58	15,006.30	-	34,024.75	9,335.32
3) Required Matching Funds/Other							
4) Total Available Award							
(sum lines 1,2d, 3)	1,556,496.54	6,722,699.00	61,419.58	15,006.30	-	34,024.75	9,335.32
REVENUES							
5) Unearned Revenue Deferred from Prior Year			-	-	-	-	-
6) Cash Received in Current Year	1,556,496.54	4,752,647.00	50,167.91	3,994.20	-	34,024.75	6,445.75
7) Contributed Matching Funds	-	-					
8) Total Available (sum lines 5, 6 & 7)	1,556,496.54	4,752,647.00	50,167.91	3,994.20	-	34,024.75	6,445.75
EXPENDITURES							
9) Donor-Authorized Expenditures	1,556,496.54	5,352,428.17	61,419.58	15,006.30		34,024.75	9,335.32
10) Non Donor-Authorized expenditures							
11) Total Expenditures (line 9 & line 10)	1,556,496.54	5,352,428.17	61,419.58	15,006.30	-	34,024.75	9,335.32
12) Amounts Included in Line 6 above for Prior Year Adjustments							
13) Calculation of Deferred Revenue or A/P, & A/R amts.							
(line 8 minus line 9 plus line 12)	-	(599,781.17)	(11,251.67)	(11,012.10)	-	-	(2,889.57)
13A) Unearned Revenue	-	-	-	-	-	-	-
13B) Accounts Payable							
13C) Accounts Receivable	-	599,781.17	11,251.67	11,012.10	-	-	2,889.57
14) Unused Grant Award Calculation							
(line 4 minus line 9)	-	1,370,270.83	-	-	-	-	-
15) If Carryover is allowed, enter line 14 amount here	-	1,370,270.83					
16) Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,556,496.54	5,352,428.17	61,419.58	15,006.30	-	34,024.75	9,335.32

2013-14 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJ

FEDERAL CATALOG NUMBER	TITLE I MIGRANT ED	SP ED:IDEA BASIC	SP ED:IDEA BASIC	VOC ED			
RESOURCE CODE	3061	3310	3311	3660	3725	3725	3725
REVENUE OBJECT	8290	8181	8181	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ de4600	FN 01/ RS 3310	FN 01/ RS 3311	FN 01/ RS 3660	PYR 2	PYR 3	PYR 4
AWARD							
1) Prior Year Carryover		-			134,700.00	109,720.06	-
2) A. Current Year Award	5,045.01	1,183,488.00		201,893.00			325,000.00
B. Transferability (NCLB)							
C. Other Adjustments		(2,029.50)	2,029.50				
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	5,045.01	1,181,458.50	2,029.50	201,893.00	-	-	325,000.00
3) Required Matching Funds/Other							
4) Total Available Award							
(sum lines 1,2d, 3)	5,045.01	1,181,458.50	2,029.50	201,893.00	134,700.00	109,720.06	325,000.00
REVENUES							
5) Unearned Revenue Deferred from Prior Year	-	-	-				
3) Cash Received in Current Year	-	906,496.09	2,029.50	71,768.79	134,700.00	75,739.89	-
7) Contributed Matching Funds							
3) Total Available (sum lines 5, 6 & 7)	-	906,496.09	2,029.50	71,768.79	134,700.00	75,739.89	-
EXPENDITURES							
3) Donor-Authorized Expenditures	5,045.01	1,181,458.50	2,029.50	201,893.00	134,700.00	109,720.06	54,937.92
10) Non Donor-Authorized expenditures							
11) Total Expenditures (line 9 & line 10)	5,045.01	1,181,458.50	2,029.50	201,893.00	134,700.00	109,720.06	54,937.92
12) Amounts Included in Line 6 above for Prior Year Adjustments		-					
13) Calculation of Deferred Revenue or A/P, & A/R amts							
(line 8 minus line 9 plus line 12)	(5,045.01)	(274,962.41)	-	(130,124.21)	-	(33,980.17)	(54,937.92)
13A) Unearned Revenue	-	-	-	-	-	-	-
13B) Accounts Payable							
13C) Accounts Receivable	5,045.01	274,962.41	-	130,124.21	-	33,980.17	54,937.92
14) Unused Grant Award Calculation							
(line 4 minus line 9)	-	-	-	-	-	-	270,062.08
15) If Carryover is allowed, enter line 14 amount here		-	-	-	-	-	270,062.08
16) Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,045.01	1,181,458.50	2,029.50	201,893.00	134,700.00	109,720.06	54,937.92

2013-14 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJ

FEDERAL CATALOG NUMBER		NCLB-TITLE II, A	NCLB-TITLE II, A	TITLE II, EETT	TITLE II, EETT	TITLE II, EETT	TITLE III-LEP
RESOURCE CODE	3725	4035 - PY3	4035 -PY4	4124	4124	4124	4203 - PY3
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	TOTAL	FN 01/ RS 4035	FN 01/ RS 4035	FN 01/ de0740	FN 01/ de0741	FN 01/ de0742	FN 01/RS 4203
AWARD							
1) Prior Year Carryover	244,420.06	255,107.86	-				270,022.50
2) A.Current Year Award	325,000.00		929,637.00	1,849,878.00	200,000.00	260,000.00	
B. Transferability (NCLB)	-						
C. Other Adjustments	-						
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	325,000.00	-	929,637.00	1,849,878.00	200,000.00	260,000.00	-
3) Required Matching Funds/Other	-						
4) Total Available Award							
(sum lines 1,2d, 3)	569,420.06	255,107.86	929,637.00	1,849,878.00	200,000.00	260,000.00	270,022.50
REVENUES							
5) Unearned Revenue Deferred from Prior Year	-						
6) Cash Received in Current Year	210,439.89	255,107.86	555,539.00	1,582,005.60	143,750.00	140,000.00	270,022.50
7) Contributed Matching Funds	-						
8) Total Available (sum lines 5, 6 & 7)	210,439.89	255,107.86	555,539.00	1,582,005.60	143,750.00	140,000.00	270,022.50
EXPENDITURES							
9) Donor-Authorized Expenditures	299,357.98	255,107.86	164,022.17	1,581,992.85	130,665.41	94,973.13	270,022.50
10) Non Donor-Authorized expenditures	-						
11) Total Expenditures (line 9 & line 10)	299,357.98	255,107.86	164,022.17	1,581,992.85	130,665.41	94,973.13	270,022.50
12) Amounts Included in Line 6 above for Prior Year Adjustments	-						
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(88,918.09)	-	391,516.83	12.75	13,084.59	45,026.87	-
13A) Unearned Revenue	-	-	391,516.83	12.75	13,084.59	45,026.87	-
13B) Accounts Payable							
13C) Accounts Receivable	88,918.09	-	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	270,062.08	-	765,614.83	267,885.15	69,334.59	165,026.87	-
15) If Carryover is allowed, enter line 14 amount here	270,062.08	-	765,614.83	267,885.15	69,334.59	165,026.87	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	299,357.98	255,107.86	164,022.17	1,581,992.85	130,665.41	94,973.13	270,022.50

2013-14 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJ

FEDERAL CATALOG NUMBER	TITLE III-LEP	MCKINNEY-VENTO	
RESOURCE CODE	4203 - YR4	5630	
REVENUE OBJECT	8290	8290	SUBTOTAL
LOCAL DESCRIPTION (IF ANY)	FN 01/RS 4203	FN 01/RS 5630	FN 01
AWARD			
1) Prior Year Carryover		451.58	2,326,498.54
2) A. Current Year Award	639,897.00		12,628,126.01
B. Transferability (NCLB)			-
C. Other Adjustments			(190,803.05)
D. Adj Current Yr Award			
(sum lines 2a, 2b, & 2c)	639,897.00	-	12,437,322.96
3) Required Matching Funds/Other			-
4) Total Available Award	639,897.00	451.58	14,763,821.50
(sum lines 1,2d, 3)			
REVENUES			
5) Unearned Revenue Deferred from Prior Year		451.58	451.58
6) Cash Received in Current Year	494,370.00		11,035,305.38
7) Contributed Matching Funds			-
8) Total Available (sum lines 5, 6 & 7)	494,370.00	451.58	11,035,756.96
EXPENDITURES			
9) Donor-Authorized Expenditures	444,520.53	183.94	11,659,983.04
10) Non Donor-Authorized expenditures			-
11) Total Expenditures (line 9 & line 10)	444,520.53	183.94	11,659,983.04
12) Amounts Included in Line 6 above for Prior Year Adjustments			-
13) Calculation of Deferred Revenue or A/P, & A/R amts			
(line 8 minus line 9 plus line 12)	49,849.47	267.64	(624,226.08)
13A) Unearned Revenue	49,849.47	267.64	499,758.15
13B) Accounts Payable			-
13C) Accounts Receivable	-	-	1,123,984.23
14) Unused Grant Award Calculation			
(line 4 minus line 9)	195,376.47	267.64	3,103,838.46
15) If Carryover is allowed, enter line 14 amount here	195,376.47	267.64	3,103,838.46
16) Reconciliation of Revenue			
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	444,520.53	183.94	11,659,983.04

2013-14 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJI

FEDERAL CATALOG NUMBER	VOC ED ADULTS	ABE-321	ABE-SEC 231	ABE-ENG LIT	FAM LIT/SEC 225		
RESOURCE CODE	3555	3905	3913	3926	3940		
REVENUE OBJECT	8290	8290	8290	8290	8290		
LOCAL DESCRIPTION (IF ANY)	FN 11/ RS 3555	FN 11/ RS 3905	FN 11/ RS 3913	FN 11 /RS 3926	FN11/RS3940	SUBTOTAL FN 11	GRAND TOTAL
AWARD							
1) Prior Year Carryover			-	-	-	-	2,326,498.54
2) A. Current Year Award	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	12,828,429.01
B. Transferability (NCLB)						-	-
C. Other Adjustments						-	(190,803.05)
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	12,637,625.96
3) Required Matching Funds/Other						-	-
4) Total Available Award							
(sum lines 1,2d, 3)	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	14,964,124.50
REVENUES							
5) Unearned Revenue Deferred from Prior Year						-	451.58
6) Cash Received in Current Year	13,514.00	18,403.00	11,631.00	11,375.00	4,646.00	59,569.00	11,094,874.38
7) Contributed Matching Funds						-	-
8) Total Available (sum lines 5, 6 & 7)	13,514.00	18,403.00	11,631.00	11,375.00	4,646.00	59,569.00	11,095,325.96
EXPENDITURES							
9) Donor-Authorized Expenditures	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	11,860,286.04
10) Non Donor-Authorized expenditures						-	-
11) Total Expenditures (line 9 & line 10)	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	11,860,286.04
12) Amounts Included in Line 6 above for Prior Year Adjustments						-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts							
Line 8 minus line 9 plus line 12)	-	(51,352.00)	(49,974.00)	(34,054.00)	(5,354.00)	(140,734.00)	(764,960.08)
13A) Unearned Revenue	-	-	-	-	-	-	499,758.15
13B) Accounts Payable						-	-
13C) Accounts Receivable	-	51,352.00	49,974.00	34,054.00	5,354.00	140,734.00	1,264,718.23
14) Unused Grant Award Calculation							
Line 4 minus line 9)	-	-	-	-	-	-	3,103,838.46
15) If Carryover is allowed, enter line 14 amount here	-	-	-	-	-	-	3,103,838.46
16) Reconciliation of Revenue							
Line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	11,860,286.04

2013-14 Unaudited Actuals

STATE GRANT AWARDS

ALL FUNDS (REVENUE & EXPENDITURES)

SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES (GRANTS)

STATE PROGRAM NAME	ASES 23939	AG INCENTIVE 03068		CD:ST PRESCH 03038		
STATE ID NUMBER (if any)	6010	7010		6105		
RESOURCE CODE	8590	8590		8590		
REVENUE OBJECT			SUBTOTAL FN 01		SUBTOTAL FN 12	GRAND TOTAL
LOCAL DESCRIPTION (if any)	FN 01/ RS 6010	FN 01/ RS 7010		FN 12/ RS 6105		
AWARD						
1) a. Prior Year Carryover	-	12,041.86	12,041.86	-	-	12,041.86
2a) Current Year Award	1,780,312.00	26,899.00	1,807,211.00	1,809,712.00	1,809,712.00	3,616,923.00
b) Other adjustments			-	(258,049.00)	(258,049.00)	(258,049.00)
c) Adj Curr Yr Award						
(sum lines 2a through 2d)	1,780,312.00	26,899.00	1,807,211.00	1,551,663.00	1,551,663.00	3,358,874.00
3) Required Matching Fnds/Other			-		-	-
4) Total Available Award			-		-	-
(sum lines 1, 2c, & 3)	1,780,312.00	38,940.86	1,819,252.86	1,551,663.00	1,551,663.00	3,370,915.86
REVENUES						
5) Unearned Revenue Deferred from Prior Year		12,041.86	12,041.86	1,397,427.21	1,397,427.21	1,409,469.07
6) Cash Received in Current Year	1,602,280.80	26,899.00	1,629,179.80	113.37	113.37	1,629,293.17
7) Contributed Matching Funds			-		-	-
8) Total Available (sum lines 5, 6 & 7)	1,602,280.80	38,940.86	1,641,221.66	1,397,540.58	1,397,540.58	3,038,762.24
EXPENDITURES						
9) Donor-Authorized Expenditures	1,780,312.00	24,681.29	1,804,993.29	1,551,663.00	1,551,663.00	3,356,656.29
10) Non Donor-Authorized Expenditures			-		-	-
11) Total Expenditures (line 9 & line 10)	1,780,312.00	24,681.29	1,804,993.29	1,551,663.00	1,551,663.00	3,356,656.29
12) Amounts Included In Line 6 above for Prior Year Adjustments			-		-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(178,031.20)	14,259.57	(163,771.63)	(154,122.42)	(154,122.42)	(317,894.05)
13a) Unearned Revenue	-	14,259.57	14,259.57	-	-	14,259.57
13b) Accounts Payable			-		-	-
13c) Accounts Receivable	178,031.20	-	178,031.20	154,122.42	154,122.42	332,153.62
14) Unused Grant Award Calculation (line 4 minus line 9)	-	14,259.57	14,259.57	-	-	14,259.57
15) If Carryover is allowed, enter line 14 amount here		14,259.57	14,259.57	-	-	14,259.57
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	1,780,312.00	24,681.29	1,804,993.29	1,551,663.00	1,551,663.00	3,356,656.29

LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MS Software Voucher RS 9010 8699 Dept 508	MS General Purpose Vchr RS 9010 8699 Dept 509	MS San Frn Settlement RS 9010 8699 Dept 512	Other Local Resources RS 9010 8699	Comm Grnt Prg Chukchansi RS 9138 8699 Site 260-320	Comm Grnt Prg Chukchansi RS 9138 8699 Site 400	Comm Grnt Prg Chukchansi RS 9138 8699 Site 460
AWARD							
1) a. Prior Year Carryover	\$0.00	\$1,688.84	\$0.00	1,688.84	\$3,071.31	\$3,769.66	\$694.70
2) a. Current Year Award	\$63,511.86	\$390,859.85	\$0.00	454,371.71	\$0.00	\$0.00	\$0.00
b. Other Adjustments				-			
c. Adj Cur Yr Award (sum lines 2a thru 2b)	63,511.86	390,859.85	-	454,371.71	-	-	-
3) Required Matching Funds/Other	-	-	-	-	-	-	-
4) Total Available Award (sum lines 1, 2e, & 3)	63,511.86	392,548.69	-	456,060.55	3,071.31	3,769.66	694.70
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$0.00	\$1,688.84	\$0.00	1,688.84	\$3,071.31	\$3,769.66	\$694.70
6) Cash Received in Current Year	\$63,511.86	\$0.00	\$0.00	63,511.86			
7) Contributed Matching Funds	-	-		-			
8) Total Available (sum lines 5, 6 & 7)	63,511.86	1,688.84	-	65,200.70	3,071.31	3,769.66	694.70
EXPENDITURES							
9) Donor-Authorized Expenditures	\$14,974.86	\$392,548.69	\$0.00	\$407,523.55	\$0.00	\$992.50	\$694.70
10) Non Donor-Authorized Expenditures	-	-	-	-			
11) Total Expenditures (line 9 plus line 10)	14,974.86	392,548.69	-	407,523.55	-	992.50	694.70
12) Amounts Included in Line 6 above for Prior Year Adjustments				-	-	-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	48,537.00	(390,859.85)	-	(342,322.85)	3,071.31	2,777.16	-
13A) Unearned Revenue	48,537.00	-	-	48,537.00	3,071.31	2,777.16	-
13B) Accounts Payable				-			
13C) Accounts Receivable	-	390,859.85	-	342,322.85	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	48,537.00	-	-	48,537.00	3,071.31	2,777.16	-
15) If Carryover is allowed, enter line 14 amount here	48,537.00	-	-	48,537.00	3,071.31	2,777.16	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	14,974.86	392,548.69	-	407,523.55	-	992.50	694.70

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS, REVENUE!
SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Comm Grnt Prg Chukchansi RS 9138 8699 Site 490	Comm Grnt Prg Chukchansi RS 9138 8699 Site 630	Comm Grnt Prg Chukchansi RS 9138 8699	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 0	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 1	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 2	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 3
AWARD							
1) a. Prior Year Carryover	\$21.00	\$2,784.00	10,340.67	\$2,825.12	\$946.39	\$2,874.49	\$4,449.49
2) a. Current Year Award	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	\$0.00
b. Other Adjustments			-				
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	-	-	-	-	-
3) Required Matching Funds/Other	-	-					
4) Total Available Award (sum lines 1, 2c, & 3)	21.00	2,784.00	10,340.67	2,825.12	946.39	2,874.49	4,449.49
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$21.00	\$2,784.00	10,340.67	\$2,825.12	\$946.39	\$2,874.49	\$4,449.49
6) Cash Received in Current Year			-	\$2,697.71	\$1,074.43	\$2,873.86	\$4,449.49
7) Contributed Matching Funds			-				
8) Total Available (sum lines 5, 6 & 7)	21.00	2,784.00	10,340.67	5,522.83	2,020.82	5,748.35	8,898.98
EXPENDITURES							
9) Donor-Authorized Expenditures	\$0.00	\$0.00	1,687.20	\$2,138.00	\$223.88	\$1,241.19	\$3,674.09
10) Non Donor-Authorized Expenditures			-				
11) Total Expenditures (line 9 plus line 10)	-	-	1,687.20	2,138.00	223.88	1,241.19	3,674.09
12) Amounts Included in Line 8 above for Prior Year Adjustments	-	-					
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	21.00	2,784.00	8,653.47	3,384.83	1,796.94	4,507.16	5,224.89
13A) Unearned Revenue	21.00	2,784.00	8,653.47	3,384.83	1,796.94	4,507.16	5,224.89
13B) Accounts Payable							
13C) Accounts Receivable	-	-	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	21.00	2,784.00	8,653.47	687.12	722.51	1,633.30	775.40
15) if Carryover is allowed, enter line 14 amount here	21.00	2,784.00	8,653.47	687.12	722.51	1,633.30	775.40
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	-	-	1,687.20	2,138.00	223.88	1,241.19	3,674.09

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS, REVENUES
SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 4	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179	1st Five Madera County RS 9226 8699 Site 290,300,310,360	1st Five Madera County RS 9226 8699 Site 420, 440, 460, 470	1st Five Madera County RS 9226 8699 Site 520 & 580	1st Five Madera County RS 9226 8699 Site 620, 630, 650, 670	1st Five Madera County RS 9226 8699 \$8,669.00 RS 9226
AWARD							
1) a. Prior Year Carryover	\$0.00	\$11,095.49	\$2,456.67	\$2,521.78	\$26.26	\$172.44	5,177.15
2) a. Current Year Award	\$10,000.00	10,000.00					-
b. Other Adjustments		-					-
c. Adj Cur Yr Award (sum lines 2a thru 2b)	10,000.00	10,000.00	-	-	-	-	-
3) Required Matching Funds/Other		-	-	-	-	-	-
4) Total Available Award (sum lines 1, 2e, & 3)	10,000.00	21,095.49	2,456.67	2,521.78	26.26	172.44	5,177.15
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$0.00	11,095.49	\$2,456.67	\$2,521.78	\$26.26	\$172.44	5,177.15
6) Cash Received in Current Year	\$10,000.00	21,095.49	\$0.00	\$0.00	\$0.00	\$0.00	-
7) Contributed Matching Funds		-	\$0.00	\$0.00	\$0.00	\$0.00	-
8) Total Available (sum lines 5, 6 & 7)	10,000.00	32,190.98	2,456.67	2,521.78	26.26	172.44	5,177.15
EXPENDITURES							
9) Donor-Authorized Expenditures	\$4,476.48	11,753.64	\$2,385.29	\$2,521.78	\$0.00	\$0.00	4,907.07
10) Non Donor-Authorized Expenditures		-	-	-	-	-	-
11) Total Expenditures (line 9 plus line 10)	4,476.48	11,753.64	2,385.29	2,521.78	-	-	4,907.07
12) Amounts Included in Line 6 above for Prior Year Adjustments		-	-	-	-	-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	5,523.52	20,437.34	71.38	-	26.26	172.44	270.08
13A) Unearned Revenue	5,523.52	20,437.34	71.38	-	26.26	172.44	270.08
13B) Accounts Payable							-
13C) Accounts Receivable	-	-	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	5,523.52	9,341.85	71.38	-	26.26	172.44	270.08
15) If Carryover is allowed, enter line 14 amount here	5,523.52	9,341.85	71.38	-	26.26	172.44	270.08
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	4,476.48	11,753.64	2,385.29	2,521.78	-	-	4,907.07

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS, REVENUES
SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Healthy Schls Program RS 9303 8699 Various	McKinney-Vento Homless Prgrm RS 9485 8699 Various	HS Const. Project RS 9316 8699 Various	R.O.P. RS 9665 8677 Site 410	R.O.P. RFP Prop Tax RS9669 8677 Site 410	SJVU Air Pollution RS 9696 8699 Site 260	SUBTOTAL FN 01
AWARD							
1) a. Prior Year Carryover	\$6,532.19	\$0.00	\$66,974.52	\$88,692.00	\$0.00	\$0.00	190,500.86
2) a. Current Year Award	\$0.00	\$0.00	\$0.00	\$617,592.49	\$0.00	\$100,000.00	1,181,964.20
b. Other Adjustments	\$0.00	\$0.00	\$0.00	(\$103,150.49)	\$0.00	\$0.00	(103,150.49)
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	-	514,442.00	-	100,000.00	1,078,813.71
3) Required Matching Funds/Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
4) Total Available Award (sum lines 1, 2a, & 3)	6,532.19	-	66,974.52	603,134.00	-	100,000.00	1,269,314.57
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$6,532.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	34,834.34
6) Cash Received in Current Year	\$0.00	\$0.00	\$6,974.04	\$228,677.85	\$0.00	\$100,000.00	420,259.24
7) Contributed Matching Funds							-
8) Total Available (sum lines 5, 6 & 7)	6,532.19	-	6,974.04	228,677.85	-	100,000.00	455,093.58
EXPENDITURES							
9) Donor-Authorized Expenditures	\$0.00	\$0.00	\$31,389.09	\$531,127.36	\$0.00	\$100,000.00	1,088,387.91
10) Non Donor-Authorized Expenditures							-
11) Total Expenditures (line 9 plus line 10)	-	-	31,389.09	531,127.36	-	100,000.00	1,088,387.91
12) Amounts Included in Line 6 above for Prior Year Adjustments							-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	6,532.19	-	(24,415.05)	(302,449.51)	-	-	(633,294.33)
13A) Unearned Revenue	6,532.19	-	-	-	-	-	84,430.08
13D) Accounts Payable							-
13C) Accounts Receivable	-	-	24,415.05	302,449.51	-	-	717,724.41
14) Unused Grant Award Calculation (line 4 minus line 9)	6,532.19	-	35,585.43	72,006.64	-	-	180,926.66
15) If Carryover is allowed, enter line 14 amount here	6,532.19	-	35,585.43	72,006.64	-	-	180,926.66
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	-	-	31,389.09	531,127.36	-	100,000.00	1,088,387.91

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS, REVENUES
SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SCOE/Migrant Head Start 9515 8699 DE 000	SCOE/Migrant Head Start 9515 8699 DE 7510	SCOE/Migrant Head Start 9515 8699 DE 7650	SCOE/Migrant Head Start 9515 8699 TOTAL	SUBTOTAL FN 11	FIRST 5 9226 8699 de0000
AWARD						
1) a. Prior Year Carryover		8,737.53		8,737.53	8,737.53	7,857.22
2) a. Current Year Award	8,221.11		11,447.06	19,668.17	19,668.17	66,336.00
b. Other Adjustments	(462.17)			(462.17)	(462.17)	(3,224.38)
c. Adj Cur Yr Award (sum lines 2a thru 2b)	7,758.94	-	11,447.06	19,206.00	19,206.00	63,111.62
3) Required Matching Funds/Other				-	-	
4) Total Available Award (sum lines 1, 2a, & 3)	7,758.94	8,737.53	11,447.06	27,943.53	27,943.53	70,968.84
REVENUES						
5) Unearned Revenue Deferred from Prior Year				-	-	
6) Cash Received in Current Year	7,758.94	8,737.53	-	16,496.47	16,496.47	44,999.62
7) Contributed Matching Funds				-	-	
8) Total Available (sum lines 5, 6 & 7)	7,758.94	8,737.53	-	16,496.47	16,496.47	44,999.62
EXPENDITURES						
9) Donor-Authorized Expenditures	7,758.94	8,737.53	1,128.09	17,624.56	17,624.56	70,968.84
10) Non Donor-Authorized Expenditures				-	-	
11) Total Expenditures (line 9 plus line 10)	7,758.94	8,737.53	1,128.09	17,624.56	17,624.56	70,968.84
12) Amounts Included in Line 6 above for Prior Year Adjustments				-	-	
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	-	-	(1,128.09)	(1,128.09)	(1,128.09)	(25,969.22)
13A) Unearned Revenue	-	-	-	-	-	-
13B) Accounts Payable				-	-	
13C) Accounts Receivable	-	-	1,128.09	1,128.09	1,128.09	25,969.22
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	10,318.97	10,318.97	10,318.97	-
15) If Carryover is allowed, enter line 14 amount here	-	-	10,318.97	10,318.97	10,318.97	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	7,758.94	8,737.53	1,128.09	17,624.56	17,624.56	70,968.84

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS, REVENUES
SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	FIRST 5 9226 8699 de4050	FIRST 5 9226 8699 de7910	SUBTOTAL FN 12	GRAND TOTAL
AWARD				
1) a. Prior Year Carryover	-		7,857.22	207,095.61
2) a. Current Year Award	26,123.41	68,266.34	160,725.75	1,362,358.12
b. Other Adjustments		(9,883.28)	(13,107.66)	(116,720.32)
c. Adj Cur Yr Award (sum lines 2a thru 2b)	26,123.41	58,383.06	147,618.09	1,245,637.80
3) Required Matching Funds/Other			-	-
4) Total Available Award (sum lines 1, 2a, & 3)	26,123.41	58,383.06	155,475.31	1,452,733.41
REVENUES				
5) Unearned Revenue Deferred from Prior Year	-	-	-	34,834.34
6) Cash Received in Current Year	-	43,338.86	88,338.48	525,094.19
7) Contributed Matching Funds	-	-	-	-
8) Total Available (sum lines 5, 6 & 7)	-	43,338.86	88,338.48	559,928.53
EXPENDITURES				
9) Donor-Authorized Expenditures	26,123.41	58,383.06	155,475.31	1,261,487.78
10) Non Donor-Authorized Expenditures			-	-
11) Total Expenditures (line 9 plus line 10)	26,123.41	58,383.06	155,475.31	1,261,487.78
12) Amounts Included in Line 6 above for Prior Year Adjustments			-	-
13) Calculation of Unearned Revenue or A/R, & A/R amounts (line 8 - line 9 + line 12)	(26,123.41)	(15,044.20)	(67,136.83)	(701,559.25)
13A) Unearned Revenue	-	-	-	84,430.08
13B) Accounts Payable			-	-
13C) Accounts Receivable	26,123.41	15,044.20	67,136.83	785,989.33
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	191,245.63
15) If Carryover is allowed, enter line 14 amount here	-	-	-	191,245.63
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	26,123.41	58,383.06	155,475.31	1,261,487.78

2013-14 Unaudited Actuals (Entitlements)
TOTAL ENTITLEMENTS ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

AWARD	FN 01	FN 11	FN 12	FN 73	GRAND TOTAL
1a) Prior Year Restricted Ending Balance	\$1,142,197.47	11,952.84	71,193.24	\$67,747.98	\$1,293,091.53
2a) Current Year Award	\$9,653,038.20	315,535.57	12,301.91	\$229.77	\$9,981,105.45
b) Block Grant Tsf (Ob 8995)					
c. Cat Flex Transfers(Obj 8998)					
d. Other Adjustments	\$149,455.10	(64,378.00)	-	\$0.00	\$85,077.10
e. Adj Curr yr Award					
(sum lines 2a through 2d)	\$9,802,493.30	251,157.57	\$12,301.91	\$229.77	\$10,066,182.55
3) Required Matching Funds/Other	\$10,566,509.93	44,541.39	-	\$0.00	\$10,611,051.32
4) Total Available Award					
(sum lines 1a,2d, & 3)	\$21,511,200.70	307,651.80	\$83,495.15	\$67,977.75	\$21,970,325.40
*Check 4 from all sheets	\$21,511,200.70	307,651.80	83,495.15	\$67,977.75	\$21,970,325.40
REVENUES					
5) Cash Received in Current Year	\$8,946,444.40	60,213.00	8,528.91	\$229.77	\$9,015,416.08
6) Amounts included in line 5 for					
Prior Year Adjustments	\$0.00	-	3,633.00	\$0.00	\$3,633.00
7a) Accounts Receivable					
(line 2 minus lines 5 & 6)	\$856,048.90	\$190,944.57	\$140.00	\$0.00	\$1,047,133.47
*Check 7a) from all sheets	\$856,048.90	\$190,944.57	140.00	\$0.00	\$1,047,133.47
7b) Non-current Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7c) Current Accounts Receivable (7a-7b)	\$856,048.90	\$190,944.57	\$140.00	\$0.00	\$1,047,133.47
*Check 7c) from all sheets	\$856,048.90	\$190,944.57	\$140.00	\$0.00	\$1,047,133.47
8) Contributed Matching Funds	\$4,106,509.93	44,541.39	-	\$0.00	\$4,151,051.32
9) Total Available					
(sum lines 5, 7c & 8)	\$13,909,003.23	\$295,698.96	8,668.91	\$229.77	\$14,213,600.87
*Check 9) from all sheets	\$13,909,003.23	\$295,698.96	8,668.91	\$229.77	\$14,213,600.87
EXPENDITURES					
10) Donor-Authorized Expenditures	\$16,998,491.70	305,357.25	\$10,480.28	\$9,000.00	\$17,323,329.23
11) Non Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12) Total Expenditures (line 10 plus line 11)	\$16,998,491.70	\$305,357.25	\$10,480.28	\$9,000.00	\$17,323,329.23
*Check 12) from all sheets	\$16,998,491.70	\$305,357.25	\$10,480.28	\$9,000.00	\$17,323,329.23
Restricted Ending Balance =					
13) Current Year (line 4 minus line 10)	\$4,512,709.00	\$2,294.55	\$73,014.87	\$58,977.75	\$4,646,996.17
*Check 13) from all sheets	\$4,512,709.00	2,294.55	\$73,014.87	\$58,977.75	\$4,646,996.17

2013-14 Unaudited Actuals (Entitlements)

FEDERAL AWARDS, REVENUES, AND ALL FUNDS

ALL FUNDS

ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Medi-Cal Billing Option	Medi-Cal Billing Option		
FEDERAL CATALOG NUMBER	93.778	93.778	93.778		
RESOURCE CODE	5640 PY2	5640 PY3	5640 PY4		
REVENUE OBJECT	8290	8290	8290	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 01-5640	FN 01-5640	FN 01-5640	FN 01	TOTAL
AWARD					
1) Prior Year Restricted Ending Balance	8,667.85	20,296.59	-	\$0.00 28,964.44	28,964.44
2) a. Current Year Award			73,807.27	73,807.27	73,807.27
b. Other Adjustments				-	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	73,807.27	73,807.27	73,807.27
3) Required Matching Funds/Other	-	-	-	-	-
4) Total Available Award (sum lines 1, 2c, & 3)	8,667.85	20,296.59	73,807.27	102,771.71	102,771.71
REVENUES					
5) Cash Received in Current Year	-	-	73,807.27	73,807.27	73,807.27
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-
7a) Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-
8) Contributed Matching Funds				-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	73,807.27	73,807.27	73,807.27
EXPENDITURES					
10) Donor Authorized Expenditures	8,667.85	20,296.59	41,380.66	70,345.10	70,345.10
11) Non Donor-Authorized Expenditures				-	-
12) Total Expenditures (line 10 plus line 11)	8,667.85	20,296.59	41,380.66	70,345.10	70,345.10
RESTRICTED ENDING BALANCE					
13) Current Year (line 4 minus line 10)	-	-	32,426.61	32,426.61	32,426.61

2013-14 Unaudited Actuals (Entitlements)
 STATE AWARDS, REVENUES, AND EXPENDITURES
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME		PCA 10056		PCA 10056			
STATE ID NUMBER	ELAP	Prop 39-CACEJA	LOTTERY-INST MATL	SPEC ED	SPEC ED	EIALEP	EIALEP
RESOURCE CODE	6286	6230	6300	6500	6512	7090	7091
REVENUE ACCOUNT	8590	8590	8560	8550	8550	8311	8311
LOCAL DESCRIPTION (if any)	FN 01/RS 6286	FN 01/RS 6230	FN 01/RS 6300	FN 01/RS 6500	FN 01/RS 6512	FN 01/RS 7090	FN 01/RS 7091
AWARD							
1 a. Prior Year Restricted Ending Balance	35,349.99	-	621,345.64		50,683.54	168,805.72	137,876.73
2 a. Current Year Award		292,039.00	732,049.97	3,771,726.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a through 2d)	-	292,039.00	732,049.97	3,771,726.00	-	-	-
3 Required Matching Funds/other				7,177,993.64			
4 Total Available Award (sum lines 1c, 2e, & 3)	35,349.99	292,039.00	1,353,395.61	10,949,719.64	50,683.54	168,805.72	137,876.73
REVENUES							
5 Cash Received in Current Year	-	292,039.00	110,006.03	3,771,726.00			
6 Amounts Included in line 5 for Prior Year Adjustments							
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	-	-	622,043.94	-	-	-	-
b) Non-current Accounts Receivable							
c) Current Accounts Receivable (7a minus line 7b)	-	-	622,043.94	-	-	-	-
8 Contributed Matching Funds				717,993.64			
9 Total Available (sum of lines 5, 7c, & 8)	-	292,039.00	732,049.97	4,489,719.64	-	-	-
EXPENDITURES							
10 Donor Authorized Expenditures	13,540.12	29,765.00	1,159,888.94	10,949,719.64	3.99E+04	168,805.72	137,876.73
11 Non Donor Authorized Expenditures							
12 Total Expenditures (line 10 plus line 11)	13,540.12	29,765.00	1,159,888.94	10,949,719.64	39,944.36	168,805.72	137,876.73
RESTRICTED ENDING BALANCE							
13 Current Year (line 4 minus line 10)	21,809.87	262,274.00	193,506.67	-	10,739.18	-	-

2013-14 Unaudited Actuals (Entitlements
STATE AWARDS, REVENUES, AND EX
SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME		PCA 24585						
STATE ID NUMBER	TRANSPORTATION	TRANSPORTATION	Q&A	COMMON CORE	M&O			ADULTS IN CORR FAC
RESOURCE CODE	7230	7240	7400	7405	8150			6015
REVENUE ACCOUNT	8311	8311	8590	8590	8980			8590
LOCAL DESCRIPTION (if any)	FN 01/RS 7230	FN 01/RS 7240	FN 01/RS 7400	FN 01/RS 7405	FN 01/RS 8150		SUBTOTAL FN 01	FN 11/RS 6015
AWARD								
1 a. Prior Year Restricted Ending Balance	-		4,012.26		-		1,018,073.88	-
2 a. Current Year Award			662,400.00	3,885,211.00			9,343,425.97	7,297.00
b. Other Adjustments							-	
c. Adj Curr Yr Award (sum lines 2a through 2d)	-	-	662,400.00	3,885,211.00	-		9,343,425.97	7,297.00
3 Required Matching Funds/other					3,388,516.29		10,566,509.93	
4 Total Available Award (sum lines 1c, 2e, & 3)	-	-	666,412.26	3,885,211.00	3,388,516.29		20,928,009.78	7,297.00
REVENUES								
5 Cash Received in Current Year			662,400.00	3,885,211.00			8,721,382.03	5,231.00
6 Amounts Included in line 5 for Prior Year Adjustments							-	
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	-	-	-	-	-		622,043.94	2,066.00
b) Non-current Accounts Receivable							-	
c) Current Accounts Receivable (7a minus line 7b)	-	-	-	-	-		622,043.94	2,066.00
8 Contributed Matching Funds					3,388,516.29		4,106,509.93	-
9 Total Available (sum of lines 5, 7c, & 8)	-	-	662,400.00	3,885,211.00	3,388,516.29		13,449,935.90	7,297.00
EXPENDITURES								
10 Donor Authorized Expenditures			659,214.52	-	3,388,516.29		16,547,271.32	7,297.00
11 Non Donor Authorized Expenditures							-	
12 Total Expenditures (line 10 plus line 11)	-	-	659,214.52	-	3,388,516.29		16,547,271.32	7,297.00
RESTRICTED ENDING BALANCE								
13 Current Year (line 4 minus line 10)	-	-	7,197.74	3,885,211.00	-		4,380,738.46	-

2013-14 Unaudited Actuals (Entitlements
STATE AWARDS, REVENUES, AND EX
SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME		PCA #10050		
STATE ID NUMBER		STATE PRESCHOOL RES.		
RESOURCE CODE		6130		
REVENUE ACCOUNT		8990		
LOCAL DESCRIPTION (if any)	SUBTOTAL FN 11	FN 12/ RS 6130	SUBTOTAL FN 12	GRAND TOTAL
AWARD				
1 a. Prior Year Restricted Ending Balance		71,193.24	71,193.24	1,089,267.12
2 a. Current Year Award	7,297.00	786.80	786.80	9,351,509.77
b. Other Adjustments	-		-	-
c. Adj Curr Yr Award (sum lines 2a through 2d)	7,297.00	786.80	786.80	9,351,509.77
3 Required Matching Funds/other	-		-	10,566,509.93
4 Total Available Award (sum lines 1c, 2e, & 3)	7,297.00	71,980.04	71,980.04	21,007,286.82
REVENUES				
5 Cash Received in Current Year	5,231.00	(2,986.20)	(2,986.20)	8,723,626.83
6 Amounts Included in line 5 for Prior Year Adjustments	-	3,633.00	3,633.00	3,633.00
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	2,066.00	140.00	140.00	624,249.94
b) Non-current Accounts Receivable	-		-	-
c) Current Accounts Receivable (7a minus line 7b)	2,066.00	140.00	140.00	624,249.94
8 Contributed Matching Funds	-		-	4,106,509.93
9 Total Available (sum of lines 5, 7c, & 8)	7,297.00	(2,846.20)	(2,846.20)	13,454,386.70
EXPENDITURES				
10 Donor Authorized Expenditures	7,297.00		-	16,554,568.32
11 Non Donor Authorized Expenditures	-		-	-
12 Total Expenditures (line 10 plus line 11)	7,297.00	-	-	16,554,568.32
RESTRICTED ENDING BALANCE				
13 Current Year (line 4 minus line 10)	-	71,980.04	71,980.04	4,452,718.50

2013-14 Unaudited Actuals (Entitlements)

LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

	Total								
LOCAL PROGRAM NAME	Conn Challenge	Conn Challenge	COMM CHAL	Cowell Foundation	District Safety Prg	DONATIONS	DNTN-Glenspool	DNTN-Glenspool	DNTN-MUSD
RESOURCE CODE	Mini Grant	Mini Grant	Mini Grant	API Scores	N/A	RS 9170	RS 9174	9175	RS 9176
REVENUE OBJECT	RS 9121	RS 9121	RS 9121	RS9129	RS9150	RS 9170	RS 9174	9175	RS 9176
LOCAL DESCRIPTION (if any)	8699	8699	8699	8699	8699	8699	8699	8699	8699
AWARD	Site 260	Site 260	Site 260	Site 260	Site 260	TOTAL 9170	Site 400	Site 400	Site 400
1.a. Prior Year Restricted Ending Balance			-			83,388.67	1,191.47	500.00	248.98
2.a. Current Year Award			-	-					
b. Other Adjustments			-			149,095.10	-	-	300.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	-	-	149,095.10	-	-	300.00
3) Required Matching Funds/Other									
4) Total Available Award (sum lines 1c, 2c, & 3)	-	-	-	-	-	232,483.77	1,191.47	500.00	548.98
REVENUES									
5) Cash Received in Current Year			-	-		149,095.10	-	-	300.00
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-	-	-
8) Contributed Matching Funds	-	-	-	-	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	-	-	-	149,095.10	-	-	300.00
EXPENDITURES									
10) Donor Authorized Expenditures			-			143,278.85	1,191.47	-	300.00
11) Non Donor-Authorized Expenditures			-						
12) Total Expenditures (line 10 plus line 11)	-	-	-	-	-	143,278.85	1,191.47	-	300.00
RESTRICTED ENDING BALANCE									
13) Current Year (line 4 minus line 10)	-	-	-	-	-	89,204.92	-	500.00	248.98

2013-14 Unaudited Actuals (Entitled
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	COUNSELOR	DNTN-MUSD COUNS	Energy Grant	Mad Cnty Chamber	NATL UNIV	PD AFTER SCHOOL	SBC Foundation	Sp Ed Local (Charters)	Sp Ed Local (Charters)
RESOURCE CODE	RS 9176	RS 9176	RS 9201	RS 9500	RS 9550	RS 9623	RS9697	RS 9731	RS 9731
REVENUE OBJECT	8699	TOTAL	8699	8699	8699	8677	8699	8677	8677
LOCAL DESCRIPTION (if any)	Site 490		Site 490	RS 9500	RS 9550	269		Site 914-S T High	Site 015-S Thomas
AWARD									
1.a. Prior Year Restricted Ending Balance	340.00	588.98	4,493.83	301.14		3,357.85	1,337.21	-	-
2.a. Current Year Award		-	-	-	1,788.58	-	-	15,518.02	77,443.97
b. Other Adjustments	60.00	360.00							
c. Adj Curr Yr Award (sum lines 2a & 2b)	60.00	360.00	-	-	1,788.58	-	-	15,518.02	77,443.97
3) Required Matching Funds/Other		-							
4) Total Available Award (sum lines 1c, 2c, & 3)	400.00	948.98	4,493.83	301.14	1,788.58	3,357.85	1,337.21	15,518.02	77,443.97
REVENUES									
5) Cash Received in Current Year	60.00	360.00	-	-	1,800.00	-	-		
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-		
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	(11.42)	-	-	15,518.02	77,443.97
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-		
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	(11.42)	-	-	15,518.02	77,443.97
8) Contributed Matching Funds	-	-	-	-	-	-	-		
9) Total Available (sum of lines 5, 7c, & 8)	60.00	360.00	-	-	1,788.58	-	-	15,518.02	77,443.97
EXPENDITURES									
10) Donor Authorized Expenditures	300.00	600.00			1,788.58			15,518.02	77,443.97
11) Non Donor-Authorized Expenditures		-							
12) Total Expenditures (line 10 plus line 11)	300.00	600.00	-	-	1,788.58	-	-	15,518.02	77,443.97
RESTRICTED ENDING BALANCE									
13) Current Year (line 4 minus line 10)	100.00	348.98	4,493.83	301.14	-	3,357.85	1,337.21	-	-

2013-14 Unaudited Actuals (Entire)
 LOCAL AWARDS, REVENUES, AND EXP
 SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	Sp Ed Local (Charters)	Sp Ed Local	Fund 01
RESOURCE CODE	RS 9731	RS 9731	
REVENUE OBJECT	8677	8677	SUBTOTAL
LOCAL DESCRIPTION (if any)	Site 017-S ETAA	Total 9731	FN 01
AWARD			
1.a. Prior Year Restricted Ending Balance	-	-	95,159.15
2.a. Current Year Award	141,054.39	234,016.38	235,804.96
b. Other Adjustments		-	149,455.10
c. Adj Curr Yr Award (sum lines 2a & 2b)	141,054.39	234,016.38	385,260.06
3) Required Matching Funds/Other		-	-
4) Total Available Award (sum lines 1c, 2c, & 3)	141,054.39	234,016.38	480,419.21
REVENUES			
5) Cash Received in Current Year		-	151,255.10
6) Amounts Included in line 5 for Prior Year Adjustments		-	-
7a) Accounts Receivable		-	-
(line 2c minus lines 5 & 6)	141,054.39	234,016.38	234,004.96
7b) Non-current Accounts Receivable			-
7c) Current Accounts Receivable (7a-7b)	141,054.39	234,016.38	234,004.96
8) Contributed Matching Funds		-	-
9) Total Available (sum of lines 5, 7c, & 8)	141,054.39	234,016.38	385,260.06
EXPENDITURES			
10) Donor Authorized Expenditures	141,054.39	234,016.38	380,875.28
11) Non Donor-Authorized Expenditures		-	-
12) Total Expenditures (line 10 plus line 11)	141,054.39	234,016.38	380,875.28
RESTRICTED ENDING BALANCE			
13) Current Year (line 4 minus line 10)	-	-	99,543.93

2013-14 Unaudited Actuals (Entitle
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	Jail Contract Local Resources	GED Co. Educ Fees	SCALISE MURAL	SCALISE MURAL	CAPS & GOWNS
RESOURCE CODE	9010	9136	9170	9170	9170
REVENUE OBJECT	8690	8671	8699	8699	8699
LOCAL DESCRIPTION (if any)	DE 7580	DE 0000	DE0000	DE237	DE 750
AWARD					
1.a. Prior Year Restricted Ending Balance	-		9,575.69	492.00	276.00
2.a. Current Year Award	81,575.90	119,360.00			
b. Other Adjustments		(64,378.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	81,575.90	54,982.00	-	-	-
3) Required Matching Funds/Other		44,541.39			
4) Total Available Award (sum lines 1c, 2c, & 3)	81,575.90	99,523.39	9,575.69	492.00	276.00
REVENUES					
5) Cash Received in Current Year	-	54,982.00	-		
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	81,575.90	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	81,575.90	-	-	-	-
8) Contributed Matching Funds	-	44,541.39	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	81,575.90	99,523.39	-	-	-
EXPENDITURES					
10) Donor Authorized Expenditures	81,575.90	99,523.39	9,575.69		
11) Non Donor-Authorized Expenditures					
12) Total Expenditures (line 10 plus line 11)	81,575.90	99,523.39	9,575.69	-	-
RESTRICTED ENDING BALANCE					
13) Current Year (line 4 minus line 10)	-	-	-	492.00	276.00

2013-14 Unaudited Actuals (Entire)
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	ADMIN	MDRA ROTARY-CBET	HISPANIC CHAMBER	SMALL FRY	XMAS BASKETS	TOTAL	National University Local Resources	
RESOURCE CODE	9170	9170	9170	9170	9170	9170	9550	
REVENUE OBJECT	8699	775	8699	8690/8699	8690/8699		8690	SUBTOTAL
LOCAL DESCRIPTION (if any)	DONATIONS / DE 770	DE 775	DE790	DE791	DE798	DONATIONS		FN 11
AWARD								
1.a. Prior Year Restricted Ending Balance	355.77	398.50	200.00	-	654.88	11,952.84		11,952.84
2.a. Current Year Award						-	107,302.67	308,238.57
b. Other Adjustments						-		(64,378.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	-	-	-	107,302.67	-
3) Required Matching Funds/Other						-		44,541.39
4) Total Available Award (sum lines 1c, 2c, & 3)	355.77	398.50	200.00	-	654.88	11,952.84	107,302.67	300,354.80
REVENUES								
5) Cash Received in Current Year						-	-	54,982.00
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	107,302.67	188,878.57
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	107,302.67	188,878.57
8) Contributed Matching Funds	-	-	-	-	-	-	-	44,541.39
9) Total Available (sum of lines 5, 7c, & 8)	-	-	-	-	-	-	107,302.67	288,401.96
EXPENDITURES								
10) Donor Authorized Expenditures	-	-	-	-	82.60	9,658.29	107,302.67	298,060.25
11) Non Donor-Authorized Expenditures						-		-
12) Total Expenditures (line 10 plus line 11)	-	-	-	-	82.60	9,658.29	107,302.67	298,060.25
RESTRICTED ENDING BALANCE								
13) Current Year (line 4 minus line 10)	355.77	398.50	200.00	-	572.28	2,294.55	-	2,294.55

2013-14 Unaudited Actuals (Entire
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	TOTAL		Scholarship Lorraine Thompson	Scholarship SCIENCE & HEALTH	Scholarship CADENAZZI ROBERTS	Scholarship BERRY ROBOTICS	Scholarship Madera Lions Club		
RESOURCE CODE	RS 9170		RS 9170	RS 9172	RS 9173	RS 9177	RS 9178		
REVENUE OBJECT		SUBTOTAL						SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	Donation	FN 12	Donation	Donation	Donation	Donation	Donation	FN 73	TOTAL
AWARD									
1.a. Prior Year Restricted									
Ending Balance	-	-	42,163.42	43.17	600.23	0.00	24,941.16	67,747.98	174,859.97
2.a. Current Year Award	11,515.11	11,515.11	157.10	0.16	2.34	0.00	70.17	229.77	555,788.41
b. Other Adjustments		-						-	85,077.10
c. Adj Curr Yr Award		-							
(sum lines 2a & 2b)	11,515.11	11,515.11	157.10	0.16	2.34	-	70.17	229.77	585,883.51
3) Required Matching Funds/Other		-						-	44,541.39
4) Total Available Award		-							
(sum lines 1c, 2c, & 3)	11,515.11	11,515.11	42,320.52	43.33	602.57	-	25,011.33	67,977.75	860,266.87
REVENUES									
5) Cash Received in Current Year	11,515.11	11,515.11	157.10	0.16	2.34	0.00	70.17	229.77	217,981.98
6) Amounts Included in line 5 for									
Prior Year Adjustments	-	-	-	-	-	-	-	-	-
7a) Accounts Receivable									
(line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-	422,883.53
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable									
(7a-7b)	-	-	-	-	-	-	-	-	422,883.53
8) Contributed Matching Funds	-	-	-	-	-	-	-	-	44,541.39
9) Total Available									
(sum of lines 5, 7c, & 8)	11,515.11	11,515.11	157.10	0.16	2.34	-	70.17	229.77	685,406.90
EXPENDITURES									
10) Donor Authorized Expenditures	10,480.28	10,480.28	2,000.00	0.00	0.00	0.00	7,000.00	9,000.00	698,415.81
11) Non Donor-Authorized									
Expenditures	-	-						-	-
12) Total Expenditures									
(line 10 plus line 11)	10,480.28	10,480.28	2,000.00	-	-	-	7,000.00	9,000.00	698,415.81
RESTRICTED ENDING BALANCE									
13) Current Year (line 4 minus line 10)	1,034.83	1,034.83	40,320.52	43.33	602.57	-	18,011.33	58,977.75	161,851.06

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	69,508,713.47	301	336,228.56	303	69,172,484.91	305	1,123,424.62		307	68,049,060.29	309
2000 - Classified Salaries	19,560,132.47	311	74,741.06	313	19,485,391.41	315	3,450,974.70		317	16,034,416.71	319
3000 - Employee Benefits (Excluding 3800)	35,336,667.42	321	2,117,458.48	323	33,219,208.94	325	2,064,497.05		327	31,154,711.89	329
4000 - Books, Supplies Equip Replace. (6500)	10,660,154.13	331	48,468.42	333	10,611,685.71	335	3,878,872.41		337	6,732,813.30	339
5000 - Services . . . & 7300 - Indirect Costs	11,963,789.62	341	286,569.68	343	11,677,219.94	345	2,718,843.37		347	8,958,376.57	349
TOTAL					144,165,990.91	365			TOTAL	130,929,378.76	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	55,356,661.59		375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,385,007.30		380
3. STRS.	3101 & 3102	4,415,242.10		382
4. PERS.	3201 & 3202	321,510.65		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,051,620.96		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,110,635.95		385
7. Unemployment Insurance.	3501 & 3502	28,650.69		390
8. Workers' Compensation Insurance.	3601 & 3602	1,043,480.19		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	961,879.34		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		78,674,688.77		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		401,180.63		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		97,758.64		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		78,175,749.50		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		59.71%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		59.71%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		130,929,378.76
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

Unaudited Actuals
2013-14 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	72,637,805.00	1,252,816.00	73,890,621.00	0.00	2,465,000.00	71,425,621.00	2,745,000.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	16,235,000.00		16,235,000.00	0.00	455,000.00	15,780,000.00	870,000.00
Capital Leases Payable	5,731,224.65	(1.65)	5,731,223.00	0.00	586,603.00	5,144,620.00	616,966.00
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	1,897,130.00		1,897,130.00	89,128.00	1,171,730.00	814,528.00	33,735.00
Net OPEB Obligation	3,880,045.00	(362,677.00)	3,517,368.00	2,721,883.00	2,109,732.00	4,129,519.00	0.00
Compensated Absences Payable	875,218.00		875,218.00	0.00	449,249.00	425,969.00	0.00
Governmental activities long-term liabilities	101,256,422.65	890,137.35	102,146,560.00	2,811,011.00	7,237,314.00	97,720,257.00	4,265,701.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preamble/Line D11, PY column)	109,432,754.98		109,432,754.98			112,723,404.22
2. PRIOR YEAR GANN ADA (Preamble/Line B3, PY column)	19,285.24		19,285.24			18,897.82
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	18,897.82		18,897.82	18,897.82		18,897.82
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			18,897.82			18,897.82
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	287,226.74		287,226.74	289,216.00		289,216.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8028)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	17,106,888.93		17,106,888.93	20,801,043.00		20,801,043.00
5. Unsecured Roll Taxes (Object 8042)	834,213.72		834,213.72	742,778.00		742,778.00
6. Prior Years' Taxes (Object 8043)	167,202.33		167,202.33	0.00		0.00
7. Supplemental Taxes (Object 8044)	242,245.05		242,245.05	36,698.00		36,698.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,570,443.00)		(3,570,443.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8052)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	1,236,511.82		1,236,511.82	59,471.00		59,471.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8095)	(968,562.11)		(968,562.11)	(968,561.00)		(968,561.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	18,905,726.48	0.00	18,905,726.48	17,381,200.00	0.00	17,381,200.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	18,905,726.48	0.00	18,905,726.48	17,381,200.00	0.00	17,381,200.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from obj's. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	111,125,058.52		111,125,058.52	133,522,723.00		133,522,723.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(50,124.91)		(50,124.91)	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	111,074,933.61	0.00	111,074,933.61	133,522,723.00	0.00	133,522,723.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	159,109,872.50		159,109,872.50	177,575,208.00		177,575,208.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	170,392.22		170,392.22	140,000.00		140,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			109,432,754.98			112,723,494.22
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by (A2 plus A7)) (Round to four decimal places)			0.9799			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			112,723,494.22			112,464,230.18
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C16)			18,906,726.48			17,381,200.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			2,267,738.40			2,267,738.40
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			93,817,767.74			95,083,030.18
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			93,817,767.74			95,083,030.18
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by (Lines C28 minus C29) times (Lines D5 plus D6c))			120,846.04			85,736.57
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			19,026,572.52			17,469,936.57
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			93,696,921.70			94,994,293.61
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			19,026,572.52			
b. State Subventions (Line D8)			93,696,921.70			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			112,723,494.22			

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

(559) 875-4500 ext. 208
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,460,018.58
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) 117,934,748.18

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) 3.78%

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)	5,081,541.27
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,726,988.76
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	53,052.00
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)	533,849.18
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)	895.42
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,396,326.63
9. Carry-Forward Adjustment (Part IV, Line F)	(48,825.39)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,347,501.24

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	89,845,688.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,408,789.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,966,901.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,135,457.87
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	18,769.74
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)	1,233,825.40
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)	1,322.96
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)	28,731.17
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,589,145.11
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)	22,792.96
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)	982,179.35
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,603,994.47
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,118,837.27
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)	150,956,436.53

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.90%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	4.87%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,396,326.63</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>268,721.89</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.11%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.11%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.11%) times Part III, Line B18); zero if positive	<u>(48,825.39)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(48,825.39)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.87%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-24,412.70) is applied to the current year calculation and the remainder (\$-24,412.69) is deferred to one or more future years:	<u>4.88%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-16,275.13) is applied to the current year calculation and the remainder (\$-32,550.26) is deferred to one or more future years:	<u>4.89%</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>(48,825.39)</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,212,655.19	317,466.66	5.11%
01	3060	113,962.48	5,823.47	5.11%
01	3061	4,799.74	245.27	5.11%
01	3550	179,464.50	8,972.77	5.00%
01	3725	284,804.47	14,553.51	5.11%
01	4035	398,753.73	20,376.30	5.11%
01	4124	606,704.05	30,335.20	5.00%
01	4203	700,532.38	14,010.65	2.00%
01	5630	175.00	8.94	5.11%
01	6010	545,044.01	27,252.18	5.00%
01	6286	12,881.86	658.26	5.11%
01	7090	163,889.05	4,916.67	3.00%
01	7091	133,860.90	4,015.83	3.00%
01	7400	627,166.32	32,048.20	5.11%
01	8150	3,200,241.00	163,532.32	5.11%
01	9010	1,257,806.62	24,504.00	1.95%
11	3555	13,098.77	415.23	3.17%
11	6015	6,942.25	354.75	5.11%
11	9010	296,659.54	9,449.58	3.19%
12	6105	1,444,133.88	73,794.37	5.11%
12	9010	159,860.59	6,095.00	3.81%
13	5310	10,704,107.81	546,979.92	5.11%
13	5370	414,729.46	21,192.67	5.11%

Unaudited Actuals
2013-14 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,504,767.54		621,345.64	2,126,113.18
2. State Lottery Revenue	8560	2,670,867.92		732,049.97	3,402,917.89
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,175,635.46	0.00	1,353,395.61	5,529,031.07
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	996,455.80			996,455.80
2. Classified Salaries	2000-2999	326,480.93			326,480.93
3. Employee Benefits	3000-3999	414,529.58			414,529.58
4. Books and Supplies	4000-4999	956,862.19		1,020,883.37	1,977,745.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	200,416.19			200,416.19
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			139,005.57	139,005.57
6. Capital Outlay	6000-6999	7,508.79			7,508.79
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,902,253.48	0.00	1,159,888.94	4,062,142.42
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,273,381.98	0.00	193,506.67	1,466,888.65
D. COMMENTS:					
PO#141952 Sunburst Digital - \$12,345.97 for Unlimited Network License. PO#140133 Edmentum - \$126,659.60 Annual Renewal for Plato Products & Services to Support Grades 9 -12 for CAHSEE Preparation, Credit Recovery, and Intervention Support.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	155,376,541.61
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,730,328.14
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	18,769.74
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	442,791.67
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	799,025.39
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,347,290.37
6. All Other Financing Uses	All	9100 9200	7699 7651	3,775.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	765,143.74
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)				7,376,795.91
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	604,810.72
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)				136,874,228.28
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				136,874,228.28

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		18,624.41
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		18,624.41
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,349.18
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	126,883,794.45	6,903.80
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	126,883,794.45	6,903.80
B. Required effort (Line A.2 times 90%)	114,195,415.01	6,213.42
C. Current year expenditures (Line I.G and Line II.D)	136,874,228.28	7,349.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	743,621.18	9,035.57	15,596.10	3,148,271.40	12,776,040.59	23,688.38	4,954,028.71
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undisributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	1.00	1.00	1.00	1.00			
1110 Regular Education, K-12	661.23	661.23	661.23	661.23	1,519.54		5,111.00
3100 Alternative Schools							
3200 Continuation Schools	14.40	14.40	14.40	14.40	29.06	29.06	191.00
3300 Independent Study Centers	8.00	8.00	8.00	8.00			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	74.30	74.30	74.30	74.30			142.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	4.84	4.84	4.84	4.84			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					21.50		
-- Child Development (Fund 12)	14.60	14.60	14.60	14.60	18.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	778.37	778.37	778.37	778.37	1,588.10	29.06	5,444.00

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	162,491.89	5,031.71	167,523.60	8,978.19		176,501.79
1110	Regular Education, K-12	99,097,805.12	20,202,595.39	119,300,400.51	6,393,732.70		125,694,133.21
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,082,954.42	503,738.06	2,586,692.48	138,630.05		2,725,322.53
3300	Independent Study Centers	1,148,196.24	40,253.60	1,188,449.84	63,693.25		1,252,143.09
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	2,263,821.98	0.00	2,263,821.98	121,326.27		2,385,148.25
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	116,249.68	0.00	116,249.68	6,230.23		122,479.91
5000-5999	Special Education	12,224,381.87	503,075.01	12,727,456.88	682,109.67		13,409,566.55
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	740,639.74	24,353.43	764,993.17	40,998.70		805,991.87
7150	Nonagency - Other	4,815.47	0.00	4,815.47	258.08		5,073.55
8100	Community Services	74,951.11	0.00	74,951.11	4,016.90		78,968.01
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					1,109.50	1,109.50
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					91,464.33	91,464.33
----	Other Outgo					8,140,217.85	8,140,217.85
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		391,234.75	391,234.75	755,467.94		1,146,702.69
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(658,281.52)		(658,281.52)
----	Total General Fund and Charter Schools Funds Expenditures	117,916,307.52	21,670,281.95	139,586,589.47	7,557,160.46	8,232,791.68	155,376,541.61

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Costs and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	151,011.77	11,690.16	0.00	0.00	0.00	0.00	0.00			0.00	0.00	162,491.89
1110	Regular Education, K-12	77,083,079.69	3,057,014.63	2,473,744.63	10,593,701.62	2,442,197.34	0.00	2,135,457.87			1,313,209.35	0.00	99,097,895.12
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,513,745.49	0.00	0.00	283,251.01	178,876.14	0.00	0.00			108,081.78	0.00	2,082,954.42
3300	Independent Study Centers	748,204.59	0.00	343.44	268,866.80	115,090.61	0.00	0.00			15,690.80	0.00	1,148,196.24
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	2,263,821.98	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,263,821.98
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4700	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	107,329.09	0.00	0.00	5,720.35	0.00	0.00	0.00			0.00	0.00	116,249.68
5000-5999	Special Education	10,057,107.39	935,087.74	0.00	33,370.07	480,516.82	697,679.90	0.00			70.00	0.00	12,224,381.87
6000	BOCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	696,100.44	0.00	0.00	44,539.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740,639.74
7150	Nonagency - Other	4,666.34	0.00	149.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,815.47
8100	Community Services		0.00	0.00	0.00	0.00	0.00		18,769.74	0.00	56,181.37	0.00	74,951.11
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		92,624,686.74	4,003,162.53	2,473,227.19	11,253,199.34	3,217,880.91	697,679.90	3,135,457.87	18,769.74	0.00	1,483,221.30	0.00	117,816,307.52

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	5,031.71	0.00	0.00	5,031.71
1110	Regular Education, K-12	3,327,110.92	12,224,485.06	4,650,999.41	20,202,595.39
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	72,456.48	257,471.98	173,809.60	503,738.06
3300	Independent Study Centers	40,253.60	0.00	0.00	40,253.60
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	373,855.30	0.00	129,219.71	503,075.01
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	24,353.43	0.00	0.00	24,353.43
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		172,964.47		172,964.47
--	Child Development (Fund 12)	73,462.82	144,807.46	0.00	218,270.28
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		3,916,524.26	12,799,728.97	4,954,028.72	21,670,281.95

Unaudited Actuals
2013-14
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,233,825.40
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	53,052.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,091,905.99
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,836,658.60
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,215,441.99
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	117,916,307.52
2	Total Allocated Costs (from Form PCR, Column 2, Total)	21,670,281.95
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	139,586,589.47
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	982,179.35
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,603,994.47
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,118,837.27
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,705,011.09
D. Total Direct Charged and Allocated Costs (B3 + C5)		153,291,600.56
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.36%

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,109.50				1,109.50
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			91,464.33		91,464.33
Other Outgo (Objects 1000-7999)				8,140,217.85	8,140,217.85
Total Other Costs	1,109.50	0.00	91,464.33	8,140,217.85	8,232,791.68

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

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

Preparer
Name: _____
Title: _____
Phone: _____

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,205
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,773,730.42		5,773,730.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,563,060.95		2,563,060.95
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,970,605.20		3,970,605.20
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,040.84		60,040.84
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	70.00	0.00	(184,275.54)		(143,055.54)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	70.00	0.00	12,203,161.87	0.00	12,224,381.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	503,075.00								503,075.00
	Total Indirect Costs and PCR Allocations	503,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	503,075.00
	TOTAL COSTS	524,225.00	0.00	0.00	0.00	70.00	0.00	12,203,161.87	0.00	12,727,456.87
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	247,398.21		247,398.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	480,665.25		480,665.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	455,424.54		455,424.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									0.00
	TOTAL COSTS									1,183,488.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,526,332.21		5,526,332.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,082,395.70		2,082,395.70
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,515,180.66		3,515,180.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,040.84		60,040.84
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	70.00	0.00	(164,275.54)		(143,055.54)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	70.00	0.00	11,019,673.87	0.00	11,040,893.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	503,075.00								503,075.00
	Total Indirect Costs and PCR Allocations	503,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	503,075.00
	TOTAL BEFORE OBJECT 8980	524,225.00	0.00	0.00	0.00	70.00	0.00	11,019,673.87	0.00	11,543,968.87
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									11,543,968.87
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	407,253.62		407,253.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	290,426.28		290,426.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	883.06		883.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	698,562.96	0.00	698,562.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	698,562.96	0.00	698,562.96
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									7,177,993.64
	TOTAL COSTS									7,876,556.60

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	10,883,858.25	7,351,138.23
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	10,883,858.25	7,351,138.23
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	1,176.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	1,176.00	

SELPA: Madera/Mariposa (AB)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed
line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		_____ (e)	_____	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)		_____	0.00	(f)

SELPA: Madera/Mariposa (AB)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	12,727,456.87		
2. Less: Expenditures paid from federal sources	1,183,488.00		
3. Expenditures paid from state and local sources	11,543,968.87	10,883,858.25	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,543,968.87	10,883,858.25	660,110.62
4. Special education unduplicated pupil count	1,205	1,176	
5. Per capita state and local expenditures (A3/A4)	9,580.06	9,254.98	325.08

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Madera/Mariposa (AB)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2013-14	FY 2012-13	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	7,876,556.60	7,351,138.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,876,556.60	7,351,138.23	525,418.37
b. Per capita local expenditures (B1a/A4)	6,536.56	6,250.97	285.59

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Teri Bradshaw
Contact Name

(559) 675-4500, ext 208
Telephone Number

Director of Fiscal Services
Title

teribradshaw@maderausd.org
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,205
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,241,423.00		6,241,423.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,851,677.00		2,851,677.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,611,544.00		4,611,544.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	137,335.00		137,335.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	500.00	0.00	18,330.00		18,830.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	500.00	0.00	13,860,309.00	0.00	13,860,809.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	500.00	0.00	13,860,309.00	0.00	13,860,809.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,948,623.00		5,948,623.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,422,429.00		2,422,429.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,149,907.00		4,149,907.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	137,332.00		137,332.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	500.00	0.00	18,330.00		18,830.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	500.00	0.00	12,676,821.00	0.00	12,677,321.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	500.00	0.00	12,676,821.00	0.00	12,677,321.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3175 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									12,677,321.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 52; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	452,494.00		452,494.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	332,182.00		332,182.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	100,086.00		100,086.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	884,764.00	0.00	884,764.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	884,764.00	0.00	884,764.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7510, except 6500-6540, & 7240, goals 5000-5999)									8,597,486.00
	TOTAL COSTS									9,482,250.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,205
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,773,730.42		5,773,730.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,563,060.95		2,563,060.95
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,970,605.20		3,970,605.20
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,040.84		60,040.84
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	70.00	0.00	(164,275.54)		(143,055.54)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	70.00	0.00	12,203,161.87	0.00	12,224,381.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	503,075.00								503,075.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	21,150.00	0.00	0.00	0.00	70.00	0.00	12,203,161.87	0.00	12,224,381.87
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	247,398.21		247,398.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	480,665.25		480,665.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	455,424.54		455,424.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,183,488.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,526,332.21		5,526,332.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,082,395.70		2,082,395.70
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,515,180.66		3,515,180.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,040.84		60,040.84
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	70.00	0.00	(164,275.54)		(143,055.54)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	70.00	0.00	11,019,673.87	0.00	11,040,893.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	503,075.00								503,075.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	21,150.00	0.00	0.00	0.00	70.00	0.00	11,019,673.87	0.00	11,040,893.87
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									11,040,893.87
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	407,253.62		407,253.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	290,426.28		290,426.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	883.06		883.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	698,562.96	0.00	698,562.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	698,562.96	0.00	698,562.96
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									7,177,893.64
	TOTAL COSTS									7,876,556.60

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Madera/Mariposa (AB)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Budget by LEA (LB-B) and the 2013-14 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Madera/Mariposa (AB)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IOEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative) 0.00 (f)

SELPA: Madera/Mariposa (AB)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	13,860,809.00		
2. Less: Expenditures paid from federal sources	1,183,488.00		
3. Expenditures paid from state and local sources	12,677,321.00	11,040,893.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,677,321.00	11,040,893.87	1,636,427.13
4. Special education unduplicated pupil count	1,205	1,205	
5. Per capita state and local expenditures (A3/A4)	10,520.60	9,162.57	1,358.03

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Madera/Mariposa (AB)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	9,482,250.00	7,876,556.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,482,250.00	7,876,556.60	1,605,693.40
b. Per capita local expenditures (B1a/A4)	7,869.09	6,536.56	1,332.53

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Teri Bradshaw
Contact Name

(559) 675-4500, ext. 208
Telephone Number

Director of Fiscal Services
Title

teribradshaw@maderausd.org
E-mail Address

			Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
			General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Resource	Function	Object							
Assets			Funds 21-57, except where indicated						
Cash		9110-9140	34,175,460.42	650,661.86	13,750.02	3,355,368.49	128,770.74	13,612,269.63	5,070,471.28
Investments		9190	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9240	27,227,026.33	335,072.97	221,399.25	1,625,501.26	200.00	5,030.00	82,675.44
Due from Other Funds		9310	135,957.12	0.00	114.24	5,545.24	8,987.00	0.00	0.00
Stores		9320	987,859.36	0.00	0.00	266,538.59	0.00	0.00	0.00
Prepays		9330	14,350.59	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599							
Due to Other Funds		9610	15,898,880.22	44,890.78	35,626.34	262,285.02	139,757.97	0.00	7,541.50
Current Loans		9640	12,548.48	4,479.82	126,640.30	4,837.00	0.00	5,040.00	0.00
Unearned Revenue		9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9661							
State School Building Loan Payable		9662							
Net OPEB Obligation		9664							
Compensated Absences Payable		9665							
COPs Payable		9666							
Capital Leases Payable		9667							
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		9669							
Deferred Inflows of Resources		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position		9792	45,651,774.91	936,564.23	73,014.87	4,986,229.56	200.17	13,612,269.63	5,125,805.22

			Fund 35	Fund 40	Fund 51	Fund 56			
			County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Resource	Function	Object							
Assets			Funds 01-57, except where indicated						
Cash		9110-9190	3,525,019.31	5,056,434.16	3,686,749.77	1,008,869.08	70,588,825		70,588,825
Investments		9150	0.00	0.00	0.00	0.00	0		0
Receivables		9200-9290	1,500.00	400.00	207,444.86	200.00	29,887,050		29,887,050
Due from Other Funds		9310	5,040.00	0.00	0.00	0.00	153,644		153,644
Stores		9320	0.00	0.00	0.00	0.00	864,396		864,396
Prepays		9330	0.00	0.00	0.00	0.00	14,351	1,276,964	1,291,315
Other Current Assets		9340	0.00	0.00	0.00	0.00	0		0
Land		9410						13,763,332	13,763,332
Land Improvements		9420						12,519,306	12,519,306
Accumulated Depreciation - Land Improvements		9425						(2,942,124)	(2,942,124)
Buildings		9430						216,811,501	216,811,501
Accumulated Depreciation - Buildings		9435						(56,278,857)	(56,278,857)
Equipment		9440						20,224,107	20,224,107
Accumulated Depreciation - Equipment		9445						(14,626,775)	(14,626,775)
Work in Progress		9450						8,492,619	8,492,619
Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00	0	0	0
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599							
Due to Other Funds		9610	11,080.38	55,686.10	0.00	0.00	15,462,040		15,462,040
Current Loans		9640	0.00	0.00	0.00	0.00	153,644		153,644
Unearned Revenue		9650	0.00	0.00	0.00	0.00	0		0
General Obligation Bonds Payable		9661					587,352		587,352
State School Building Loan Payable		9662						73,890,621	73,890,621
Net OPEB Obligation		9664						0	0
Compensated Absences Payable		9665						3,517,368	3,517,368
COPs Payable		9666						875,218	875,218
Capital Leases Payable		9667						16,235,000	16,235,000
Lease Revenue Bonds Payable		9668						5,731,223	5,731,223
Other General Long-Term Debt		9669						0	0
Deferred Inflows of Resources		9690	0.00	0.00	0.00	0.00	0	0	0
Fund Balance / Net Position		9792	3,822,968.93	4,993,148.06	3,894,194.63	1,009,069.08	84,105,230	97,093,513	181,198,743

	Resource	Function	Object	Fund 01 General Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	19,874,288.59	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	601,935.97
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	113,690,236.20	43,441.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	170,392.22	3,213.33	0.00	0.00	1,324.12	0.00	1,258.35
Interagency Revenues	0000-1999		8677, 8760-8799	400,356.36	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	490,119.26	65,038.00	0.00	0.00	0.00	0.00	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	765,143.74	162,284.67	28,989.39	733,019.16	0.00	0.00	1,853,610.99
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	23,559,336.13	306,800.46	1,677,128.77	10,407,142.46	0.00	49,491.65	16,365.77
Capital Grants and Contributions	6200		8545 8545, 8660-8662 8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures										
Instruction		1000-1999	1000-7999	92,624,585.74	479,430.04	1,251,450.95	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,038,596.80	0.00	281,641.67	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	1,190,859.67	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	11,268,195.44	422,439.94	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Fund 56 Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	19,874.289		19,874.289
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	4,368,604.27	0.00	4,368,604		4,368,604
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	601,936		601,936
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8082, 8098, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	113,733,677		113,733,677
Interest and Investment Earnings	0000-1999		8660-8662	13,937.70	3,743.57	0.00	0.00	193,869		193,869
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	400,356		400,356
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00	0.00	0.00	715,157		715,157
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	3,543,048		3,543,048
	6200, 7710		8290, 8587, 8699							
	2000-8199, 8201-7709		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699							
Operating Grants and Contributions	7711-9999		8780-8799	0.00	0.00	122.32	1,599.66	36,017.987		36,017.987
	0000-7709, 7711-9999		8545							
	7710		8545, 8660-8662							
Capital Grants and Contributions	6200		8590, 8660-8662	0.00	0.00	0.00	0.00	0		0
Expenditures										
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	0.00	94,355,568		94,355,568
Instruction - Related Services:										
		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	6,320,238		6,320,238
Instructional Supervision and Administration		2420	1000-7999	0.00	0.00	0.00	0.00	1,190,860		1,190,860
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	11,690,635		11,690,635

				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
	Resource	Function	Object	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	5,651,706.62	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	1,109.58	0.00	11,294.50	10,870,902.97	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	6,365,352.31	0.00	31,518.96	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	1,838,658.60	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	5,720,501.87	10,219.56	79,889.37	568,172.59	0.00	0.00	149,278.57
Plant Services		8000-8999, except 8500	1000-7999	14,292,962.27	81,364.37	28,088.39	305,896.78	336,938.47	0.00	0.00
Facility Acquisition and Construction		8500	1000-7999	91,464.33	0.00	0.00	0.00	543,172.63	0.00	626,549.08
Ancillary Services		4000-4999	1000-7999	2,135,457.87	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	18,789.74	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	1,990,127.09	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	586,603.19	0.00	33,734.75	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	212,422.20	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	3,775.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		9000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	35,450.22	600,000.00	9,689.06	0.00	687,218.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	5,347,290.37	9,575.69	0.00	0.00	0.00	106,889.22	1,297,266.22
Proceeds from Long-Term Debt			8931-8991, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	31,389.09	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Fund 56 Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	0.00	5,651,709		5,651,709
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	10,883,307		10,883,307
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	6,396,871		6,396,871
General Administration:										
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	1,836,659		1,836,659
All Other General Administration		7100-7699	1000-7999	0.00	0.00	0.00	0.00	6,528,062		6,528,062
Plant Services		8000-8999, except 8500	1000-7999	25,497.66	49,996.58	0.00	0.00	15,120,745		15,120,745
Facility Acquisition and Construction		8500	1000-7999	100,358.62	75,317.41	0.00	0.00	1,437,062		1,437,062
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	2,135,458		2,135,458
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	18,770		18,770
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0		0
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	1,890,127		1,890,127
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	2,465,000.00	455,000.00	3,540,338		3,540,338
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	1,595,017.00	407,884.38	2,215,324		2,215,324
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	3,775		3,775
All Other Outgo		9100-9300	1000-8999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0		0
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	106,889.22	4,079,909.00	0.00	1,260,816.00	6,761,022		6,761,022
Interfund Transfers Out		9900	7600-7629	0.00	0.00	0.00	0.00	6,761,022		6,761,022
Proceeds from Long-Term Debt			8931-8961, 8971-8973	0.00	0.00	0.00	0.00	0		0
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	31,389		31,389
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0		0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Assets		Funds 01-57, except where indicated							
Cash			9110-9140	70,588,825	0	CE014			70,588,825
Investments			9150	0	0	CE014			0
Receivables			9200-9290	29,687,050	0	CE014, CE018			29,687,050
Due from Other Funds			9310	153,644	(153,644)	CE014, CE018, CE020			0
Stores			9320	864,396	0	CE014			864,396
Prepays			9330	1,291,315	0	CE003, CE013, CE014	(25,247)		1,266,068
Other Current Assets			9340	0	0	CE014			0
Land			9410	13,763,332	0	CE001, CE004, CE005, CE011, CE014			13,763,332
Land Improvements			9420	12,519,306	3,353,660	CE001, CE004, CE005, CE011, CE014			15,872,966
Accumulated Depreciation - Land Improvements			9425	(2,942,124)	(712,643)	CE005, CE012, CE014			(3,654,767)
Buildings			9430	216,811,501	5,653,646	CE001, CE004, CE005, CE011, CE014			222,465,147
Accumulated Depreciation - Buildings			9435	(56,278,857)	(4,045,294)	CE005, CE012, CE014			(60,324,151)
Equipment			9440	20,224,107	564,215	CE001, CE004, CE005, CE011, CE014			20,788,322
Accumulated Depreciation - Equipment			9445	(14,626,775)	(1,115,964)	CE005, CE012, CE014			(15,742,739)
Work in Progress			9450	8,492,619	(7,680,376)	CE001, CE004, CE005, CE011, CE014			812,243
Deferred Outflows of Resources			9490	0	0	CE003, CE013, CE014			0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	16,462,040	0	CE008, CE014, CE018			16,462,040
Due to Other Funds			9610	153,644	(153,644)	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	587,352	0	CE014			587,352
General Obligation Bonds Payable			9661	73,890,621	(2,465,000)	CE002, CE003, CE008, CE013			71,425,621
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation			9664	3,517,368	612,151	CE014, CE021			4,129,519
Compensated Absences Payable			9665	875,218	(449,249)	CE009, CE014			425,969
COPs Payable			9666	16,235,000	(455,000)	CE002, CE003, CE013, CE014			15,780,000
Capital Leases Payable			9667	5,731,223	(586,603)	CE002, CE003, CE013, CE014			5,144,620
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	1,897,130	(1,082,602)	CE002, CE003, CE010, CE013, CE014, CE022			814,528
Deferred Inflows of Resources			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	181,198,743	443,547		(25,247)		181,617,043

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	19,874,289				19,874,289	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	4,368,604				4,368,604	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	601,936				601,936	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	113,733,677	0	CE006, CE007, CE010, CE022		113,733,677	
Interest and Investment Earnings	0000-1999		8660-8662	193,869	0	CE006, CE007, CE016		193,869	
Interagency Revenue	0000-1999		8677, 8780-8799	400,356	0	CE010, CE016, CE017, CE022		400,356	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	715,157	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		715,157	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	3,543,048	0	CE005, CE010, CE016, CE022		3,543,048	
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	36,017,987	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022		36,017,987	
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0	0	CE010, CE022		0	
Expenditures									
Instruction		1000-1999	1000-7999	94,355,568	3,576,564	CE001, CE009, CE010, CE012, CE015, CE021, CE022		97,932,132	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,320,238	3,514	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,323,752	
Instructional Library, Media and Technology		2420	1000-7999	1,190,860	5,913	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,196,773	
School Site Administration		2700	1000-7999	11,690,635	44,372	CE001, CE009, CE010, CE012, CE015, CE021, CE022		11,735,007	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	5,651,709	606,384	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,258,093	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Food Services		3700	1000-7999	10,883,307	(44,363)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		10,838,944	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	6,396,871	1,238	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,398,109	
General Administration:									
Centralized Data Processing		7700	1000-7999	1,836,659	33,455	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,870,114	
All Other General Administration		7100-7699	1000-7999	6,528,062	(208,512)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		6,319,550	
Plant Services		8000-8999, except 8500	1000-7999	15,120,745	508,758	CE001, CE009, CE010, CE012, CE015, CE021, CE022		15,629,503	
Facility Acquisition and Construction		8500	1000-7999	1,437,062	(1,437,062)	CE001			
Ancillary Services		4000-4999	1000-7999	2,135,458	6,426	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,141,884	
Community Services		5000-5999	1000-7999	18,770	104	CE001, CE009, CE010, CE012, CE015, CE021, CE022		18,874	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022		0	
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	1,990,127	0	CE016, CE017		1,990,127	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	3,540,338	(3,540,338)	CE002, CE015			
Debt Service - Interest		9100, 9102	7434, 7438	2,215,324	0	CE008, CE010, CE013, CE015		2,215,324	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	3,775	0	CE003, CE013, CE015		3,775	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	6,761,022	(6,761,021)	CE016, CE017, CE019		1	
Interfund Transfers Out		9300	7600-7629	6,761,022	(6,761,021)	CE016, CE017, CE019		1	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	31,389	0	CE003, CE016	2	31,391	
All Other Financing Uses		9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57	5310 Child Nutrition: School Programs (e.g., School Lunch, School Breakfast)	2,350,000	Expenditures by function	-	-	-	-	-	10,456,174	-	-	-	-	546,980	-	305,897	-	-	11,309,051	
			Percentage of total							92.45846%					4.83666%		2.70489%		100.00001%	
			Default revenue by function	-	-	-	-	-	677,738	-	-	-	-	35,454	-	10,827	-	-	733,019	
			User adjustments																-	
			Adjusted revenue by function	-	-	-	-	-	677,738	-	-	-	-	35,454	-	10,827	-	-	733,019	
01-57	6105 Child Development: California State Preschool Program	2,990,000	Expenditures by function	1,005,759	281,642	-	(2,588)	-	11,295	31,510	-	-	-	73,794	-	26,504	-	33,735	1,551,664	
			Percentage of total	70.61832%	18.15097%		(0.16679%)		0.72793%	2.03130%				4.75580%		1.70836%		2.17412%	100.00001%	
			Default revenue by function	20,472	5,262	-	(48)	-	211	589	-	-	-	-	1,370	-	494	-	630	28,990
			User adjustments																(1)	(1)
			Adjusted revenue by function	20,472	5,262	-	(48)	-	211	589	-	-	-	-	1,370	-	494	-	629	28,989
01-57	9010 Other Restricted Local	2,781,039	Expenditures by function	1,459,922	-	7,242	220,139	31,499	-	44	703	-	-	189,327	79,704	77,039	758,427	5,005,945	7,829,991	
			Percentage of total	18.64526%		0.09249%	2.81148%	0.40220%		0.00056%	0.00898%			2.41707%	1.01793%	0.98390%	9.68618%	63.93296%	100.00000%	
			Default revenue by function	518,532	-	2,572	78,188	11,188	-	16	250	-	-	67,245	28,309	27,363	269,376	1,778,001	2,781,040	
			User adjustments																(1)	
			Adjusted revenue by function	518,532	-	2,572	78,188	11,188	-	16	250	-	-	67,245	28,309	27,363	(269,376)	-	2,047,376	2,781,039
Total Charges for Services (from fund consolidation worksheet)			3,543,047																	
Subtotal of Charges for Services by function:				539,004	5,262	2,572	78,140	11,188	677,949	605	250			104,078	28,309	47,685		2,048,005	3,543,047	
User identification of conversion entries, adjustments, and rounding differences, by function:																		1	1	
Adjusted Charges for Services by function (agrees to conversion worksheet):				539,004	5,262	2,572	78,140	11,188	677,949	605	250	-	-	104,078	28,309	47,685		2,048,006	3,543,048	

Operating Grants and Contributions: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57	3010 NCLB: Title I, Part A, Basic Grants Low-Income	6,908,925	Expenditures by function	3,996,346	1,951,585	55,444	52,972	-	-	535,111	-	-	-	317,467	-	-	-	-	6,908,925	
			Percentage of total	57.84324%	28.24730%	0.80250%	0.76672%	-	-	7.74521%	-	-	-	4.59503%	-	-	-	-	100.00000%	
			Default revenue by function	3,996,346	1,951,585	55,444	52,972	-	-	535,111	-	-	-	317,467	-	-	-	-	6,908,925	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	3,996,346	1,951,585	55,444	52,972	-	-	535,111	-	-	-	317,467	-	-	-	-	6,908,925	
01-57	3060 NCLB: Title I, Part C, Migrant Ed (Regular and Seasonal)	119,786	Expenditures by function	103,745	-	-	7,705	-	-	-	-	-	-	5,823	-	2,513	-	-	119,786	
			Percentage of total	86.60862%	-	-	6.43230%	-	-	-	-	-	4.86117%	-	2.09791%	-	-	-	100.00000%	
			Default revenue by function	103,745	-	-	7,705	-	-	-	-	-	5,823	-	2,513	-	-	-	119,786	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	103,745	-	-	7,705	-	-	-	-	-	5,823	-	2,513	-	-	-	119,786	
01-57	3061 NCLB: Title I, Migrant Ed Summer Program	5,045	Expenditures by function	3,784	-	-	1,016	-	-	-	-	-	-	245	-	-	-	-	5,045	
			Percentage of total	75.00496%	-	-	20.13875%	-	-	-	-	-	4.85629%	-	-	-	-	-	100.00000%	
			Default revenue by function	3,784	-	-	1,016	-	-	-	-	-	245	-	-	-	-	-	5,045	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	3,784	-	-	1,016	-	-	-	-	-	245	-	-	-	-	-	5,045	
01-57	3310 Special Ed: IDEA Basic Local Assistance Entitlement Part B	1,181,459	Expenditures by function	642,918	538,541	-	-	-	-	-	-	-	-	-	-	-	-	-	1,181,459	
			Percentage of total	54.41729%	45.58271%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	642,918	538,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,181,459
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	642,918	538,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,181,459
01-57	3311 Special Ed: IDEA Local Assistance, Part B, Sec 612, 613, 614	2,030	Expenditures by function	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030	
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030
01-57	3550 Carl D. Perkins Career and Technical Education: Secondary	201,893	Expenditures by function	192,920	-	-	-	-	-	-	-	-	-	8,973	-	-	-	-	201,893	
			Percentage of total	95.55557%	-	-	-	-	-	-	-	-	-	-	4.44443%	-	-	-	-	100.00000%
			Default revenue by function	192,920	-	-	-	-	-	-	-	-	-	-	8,973	-	-	-	-	201,893
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	192,920	-	-	-	-	-	-	-	-	-	-	8,973	-	-	-	-	201,893
01-57	3555 Carl D. Perkins Career and Technical Education: Adult Basic	13,514	Expenditures by function	13,099	-	-	-	-	-	-	-	-	-	415	-	-	-	-	13,514	
			Percentage of total	96.92911%	-	-	-	-	-	-	-	-	-	-	3.07089%	-	-	-	-	100.00000%
			Default revenue by function	13,099	-	-	-	-	-	-	-	-	-	-	415	-	-	-	-	13,514
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	13,099	-	-	-	-	-	-	-	-	-	-	415	-	-	-	-	13,514
01-57	3725 Safe and Supportive Schools Programmatic Interventions	299,358	Expenditures by function	84,191	194,407	-	3,433	-	-	523	-	-	-	14,554	-	2,250	-	-	299,358	
			Percentage of total	28.12385%	64.94131%	-	1.14679%	-	-	0.17471%	-	-	-	4.86174%	-	0.75161%	-	-	-	100.00001%
			Default revenue by function	84,191	194,407	-	3,433	-	-	523	-	-	-	14,554	-	2,250	-	-	-	299,358
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	84,191	194,407	-	3,433	-	-	523	-	-	-	14,554	-	2,250	-	-	-	299,358
01-57	3905 Adult Education: Adult Basic Education & ESL	69,755	Expenditures by function	63,210	-	-	6,545	-	-	-	-	-	-	-	-	-	-	-	69,755	
			Percentage of total	90.61716%	-	-	9.38284%	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	63,210	-	-	6,545	-	-	-	-	-	-	-	-	-	-	-	-	69,755
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	63,210	-	-	6,545	-	-	-	-	-	-	-	-	-	-	-	-	69,755
01-57	3913 Adult Education: Adult Secondary Education	61,605	Expenditures by function	61,062	-	-	543	-	-	-	-	-	-	-	-	-	-	-	61,605	
			Percentage of total	99.11858%	-	-	0.88142%	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	61,062	-	-	543	-	-	-	-	-	-	-	-	-	-	-	-	61,605
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	61,062	-	-	543	-	-	-	-	-	-	-	-	-	-	-	-	61,605
01-57	3926 Adult Education: English Literacy & Civics Education	45,429	Expenditures by function	15,704	-	-	29,725	-	-	-	-	-	-	-	-	-	-	-	45,429	
			Percentage of total	34.56823%	-	-	65.43177%	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	15,704	-	-	29,725	-	-	-	-	-	-	-	-	-	-	-	-	45,429
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	15,704	-	-	29,725	-	-	-	-	-	-	-	-	-	-	-	-	45,429
01-57	3940 Adult Education: Institutionalized Adults	10,000	Expenditures by function	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

		Adjusted revenue by function	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
01-57 4035 NCLB: Title II, Part A, Teacher Quality	419,130	Expenditures by function	965	283,266	111,756	1,050	-	-	-	-	22,094	-	-	-	-	-	419,131
		Percentage of total	0.23024%	67.58412%	26.66374%	0.25052%	-	-	-	-	5.27138%	-	-	-	-	-	100.00000%
		Default revenue by function	965	283,265	111,756	1,050	-	-	-	-	22,094	-	-	-	-	-	419,130
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	965	283,265	111,756	1,050	-	-	-	-	22,094	-	-	-	-	-	419,130
01-57 4124 NCLB: Title IV, Part B, 21st Century Community Learning Centers	1,807,631	Expenditures by function	1,739,868	-	-	-	-	-	19,590	-	30,335	-	17,829	-	-	-	1,807,631
		Percentage of total	96.25128%	-	-	-	-	-	1.08424%	-	1.67816%	-	0.98832%	-	-	-	100.00000%
		Default revenue by function	1,739,868	-	-	-	-	-	19,590	-	30,335	-	17,829	-	-	-	1,807,631
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	1,739,868	-	-	-	-	-	19,590	-	30,335	-	17,829	-	-	-	1,807,631
01-57 4203 NCLB: Title III, Limited English Proficient (LEP) Students	714,543	Expenditures by function	2,614	697,918	-	-	-	-	-	-	14,011	-	-	-	-	-	714,543
		Percentage of total	0.36583%	97.67334%	-	-	-	-	-	-	1.96083%	-	-	-	-	-	100.00000%
		Default revenue by function	2,614	697,918	-	-	-	-	-	-	14,011	-	-	-	-	-	714,543
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	2,614	697,918	-	-	-	-	-	-	14,011	-	-	-	-	-	714,543
01-57 5310 Child Nutrition: School Programs (e.g., School Lunch, Breakfast)	11,309,051	Expenditures by function	-	-	-	-	-	10,456,174	-	-	546,980	-	305,897	-	-	-	11,309,051
		Percentage of total	-	-	-	-	-	92.45846%	-	-	4.83666%	-	2.70489%	-	-	-	100.00001%
		Default revenue by function	-	-	-	-	-	9,219,236	-	-	482,274	-	269,711	-	-	-	9,971,221
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)
		Adjusted revenue by function	-	-	-	-	-	9,219,236	-	-	482,274	-	269,711	-	-	(1)	9,971,220
01-57 5370 Child Nutrition: Fresh Fruit and Vegetable Programs	435,922	Expenditures by function	-	-	-	-	-	414,729	-	-	21,193	-	-	-	-	-	435,922
		Percentage of total	-	-	-	-	-	95.13835%	-	-	4.86165%	-	-	-	-	-	100.00000%
		Default revenue by function	-	-	-	-	-	414,729	-	-	21,193	-	-	-	-	-	435,922
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	414,729	-	-	21,193	-	-	-	-	-	435,922
01-57 5630 NCLB: Title X McKinney-Vento Homeless Assistance Programs	184	Expenditures by function	175	-	-	-	-	-	-	-	9	-	-	-	-	-	184
		Percentage of total	95.10870%	-	-	-	-	-	-	-	4.89130%	-	-	-	-	-	100.00000%
		Default revenue by function	175	-	-	-	-	-	-	-	9	-	-	-	-	-	184
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	175	-	-	-	-	-	-	-	9	-	-	-	-	-	184
01-57 5640 Medi-Cal Billing Option	73,807	Expenditures by function	-	-	-	-	-	70,345	-	-	-	-	-	-	-	-	70,345
		Percentage of total	-	-	-	-	-	100.00000%	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	-	-	-	-	-	73,807	-	-	-	-	-	-	-	-	73,807
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	73,807	-	-	-	-	-	-	-	-	73,807
01-57 6010 After School Education and Safety (ASES)	1,780,312	Expenditures by function	1,753,060	-	-	-	-	-	-	-	27,252	-	-	-	-	-	1,780,312
		Percentage of total	98.46926%	-	-	-	-	-	-	-	1.53074%	-	-	-	-	-	100.00000%
		Default revenue by function	1,753,060	-	-	-	-	-	-	-	27,252	-	-	-	-	-	1,780,312
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	1,753,060	-	-	-	-	-	-	-	27,252	-	-	-	-	-	1,780,312
01-57 6015 Adults in Correctional Facilities	7,297	Expenditures by function	3,597	-	-	3,345	-	-	-	-	355	-	-	-	-	-	7,297
		Percentage of total	49.29423%	-	-	45.84076%	-	-	-	-	4.86501%	-	-	-	-	-	100.00000%
		Default revenue by function	3,597	-	-	3,345	-	-	-	-	355	-	-	-	-	-	7,297
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	3,597	-	-	3,345	-	-	-	-	355	-	-	-	-	-	7,297
01-57 6105 Child Development: California State Preschool Program	1,551,664	Expenditures by function	1,005,759	281,642	-	(2,588)	-	11,295	31,519	-	73,794	-	26,508	-	33,735	-	1,551,664
		Percentage of total	70.61832%	18.15097%	-	(0.16679%)	-	0.72793%	2.03130%	-	4.75590%	-	1.70836%	-	2.17412%	-	100.00001%
		Default revenue by function	1,075,206	276,359	-	(2,539)	-	11,083	30,928	-	72,410	-	26,011	-	33,102	-	1,522,560
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	1,075,206	276,359	-	(2,539)	-	11,083	30,928	-	72,410	-	26,011	-	33,102	-	1,522,560
01-57 6130 Child Development: Center-Based Reserve Accounts	(2,846)	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,846)	(2,846)
		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,846)	(2,846)
01-57 6230 California Clean Energy Jobs Act	292,039	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	29,765	-	29,765
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%	-	100.00000%
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	292,039	-	292,039
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	(292,039)	292,039	292,039
01-57 6300 Lottery: Instructional Materials	732,050	Expenditures by function	1,159,889	-	-	-	-	-	-	-	-	-	-	-	-	-	1,159,889
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	732,050	-	-	-	-	-	-	-	-	-	-	-	-	-	732,050

California Dept of Education
SACS Financial Reporting Software - 2014.2.0
File: cnvrt (Rev 05/09/2007)

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Charges for Services: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource	Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g., School Breakfast, Milk, Pr	-	-	-	-	-	677,738	-	-	-	-	-	35,454	-	19,827	-	-	733,019
6105	Child Development: California State Preschool Program	20,472	5,262	-	(48)	-	211	589	-	-	-	-	1,379	-	495	-	629	28,989
9010	Other Restricted Local	2,781,039	518,532	-	2,572	78,188	11,188	-	16	250	-	-	67,245	28,309	27,363	-	2,047,376	2,781,039
Total Charges for Services (from fund consolidation worksheet)		3,543,047																
Subtotal of Charges for Services by function:			539,004	5,262	2,572	78,140	11,188	677,949	605	250	-	-	104,078	28,309	47,685	-	2,048,005	3,543,047
User identification of conversion entries, adjustments, and rounding differences, by function:																		
Adjusted Charges for Services by function (agrees to conversion worksheet):			539,004	5,262	2,572	78,140	11,188	677,949	605	250	-	-	104,078	28,309	47,685	-	2,048,006	3,543,048

Operating Grants and Contributions: Governmental Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010	NCLB: Title I, Part A, Basic Grants Low-Income	3,996,346	1,951,585	55,444	52,072	-	-	535,111	-	-	-	317,467	-	-	-	-	6,908,025
3060	NCLB: Title I, Part C, Migrant Ed (Regular and Special Program)	103,745	-	-	7,705	-	-	-	-	-	-	5,823	-	2,513	-	-	119,786
3061	NCLB: Title I, Migrant Ed Summer Program	5,045	3,784	-	1,016	-	-	-	-	-	-	245	-	-	-	-	5,045
3310	Special Ed: IDEA Basic Local Assistance Entitlement	1,699,459	538,541	-	-	-	-	-	-	-	-	-	-	-	-	-	1,181,459
3311	Special Ed: IDEA Local Assistance, Part B, Sec 619 Private School ISPs	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030
3550	Carl D. Perkins Career and Technical Education Part B, Section 131	192,920	-	-	-	-	-	-	-	-	-	8,973	-	-	-	-	201,893
3555	Carl D. Perkins Career and Technical Education Part B, Section 132	13,099	-	-	-	-	-	-	-	-	-	415	-	-	-	-	13,514
3725	Safe and Supportive Schools Programmatic Initiatives	84,191	104,407	-	3,433	-	-	523	-	-	-	14,554	-	2,250	-	-	299,358
3905	Adult Education: Adult Basic Education & ESL	63,210	-	-	6,545	-	-	-	-	-	-	-	-	-	-	-	69,755
3913	Adult Education: Adult Secondary Education	61,065	-	-	543	-	-	-	-	-	-	-	-	-	-	-	61,605
3926	Adult Education: English Literacy & Civics Education	15,704	-	-	29,725	-	-	-	-	-	-	-	-	-	-	-	45,429
3940	Adult Education: Institutionalized Adults	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4035	NCLB: Title II, Part A, Teacher Quality	419,130	283,265	111,758	1,050	-	-	-	-	-	-	22,094	-	-	-	-	419,130
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Program	1,739,868	-	-	-	-	-	19,599	-	-	-	30,335	-	17,829	-	-	1,807,631
4203	NCLB: Title III, Limited English Proficient (LEP) Program	2,614	697,918	-	-	-	-	-	-	-	-	14,011	-	-	-	-	714,543
5310	Child Nutrition: School Programs (e.g., School Breakfast, Milk, Pr	-	-	-	-	-	9,219,236	-	-	-	-	482,274	-	269,711	-	(1)	9,971,220
5370	Child Nutrition: Fresh Fruit and Vegetable Programs	-	-	-	-	-	414,729	-	-	-	-	21,193	-	-	-	-	435,922
5630	NCLB: Title X McKinney-Vento Homeless Assistance Grants	175	-	-	-	-	-	-	-	-	-	9	-	-	-	-	184
5640	Medi-Cal Billing Option	73,807	-	-	-	-	-	73,807	-	-	-	-	-	-	-	-	73,807
6010	After School Education and Safety (ASES)	1,753,060	-	-	-	-	-	-	-	-	-	27,252	-	-	-	-	1,780,312
6015	Adults in Correctional Facilities	7,297	3,597	-	3,345	-	-	-	-	-	-	355	-	-	-	-	7,297
6105	Child Development: California State Preschool	1,075,206	276,359	-	(2,539)	-	11,083	30,928	-	-	-	72,410	-	26,011	-	33,102	1,522,560
6130	Child Development: Center-Based Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,846)	(2,846)
6230	California Clean Energy Jobs Act	292,039	-	-	-	-	-	-	-	-	-	-	-	-	-	292,039	292,039
6300	Lottery: Instructional Materials	732,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	732,050
6500	Special Education	3,771,726	136,594	-	18,435	-	-	152,238	-	-	-	-	-	24	-	222,501	3,771,726
7010	Agricultural Career Technical Education Incentive	24,681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,681
7400	Quality Education Investment Act	662,400	-	-	-	-	-	1,507	-	-	-	32,203	-	-	-	-	662,400
7405	Common Core State Standards Implementation	3,885,211	-	-	-	-	-	-	-	-	-	-	-	-	-	3,885,211	3,885,211
9010	Other Restricted Local	1,001,321	186,609	926	28,152	4,028	-	6	90	-	-	24,212	10,193	9,852	-	737,163	1,001,321
Total Operating Grants & Contributions (from fund consolidation worksheet)		36,017,987															
Subtotal of Operating Grants and Contributions by function:		14,578,548	4,078,669	168,126	150,382	4,028	9,645,048	813,719	90	-	-	1,073,825	10,193	328,190	-	5,167,160	36,017,987
User identification of conversion entries, adjustments, and rounding differences, by function:																	-
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		14,578,548	4,078,669	168,126	150,382	4,028	9,645,048	813,719	90	-	-	1,073,825	10,193	328,190	-	5,167,160	36,017,987

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	21,587	-	21,587			-	21,587	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-			-	-	Instructional Library, Media and Technology
[see extract]	2700	72,617	-	72,617			-	72,617	School Site Administration
[see extract]	3600	51,269	-	51,269			-	51,269	Home-to-School Transportation
[see extract]	3700	57,962	-	57,962			-	57,962	Food Services
[see extract]	3900	0	-	-			-	-	All Other Pupil Services
[see extract]	4000	0	-	-			-	-	Ancillary Services
[see extract]	5000	0	-	-			-	-	Community Services
[see extract]	6000	0	-	-			-	-	Enterprise Activities
[see extract]	7200	9,042	-	9,042			-	9,042	All Other General Administration
[see extract]	7700	80,939	-	80,939			-	80,939	Centralized Data Processing
[see extract]	8100	179,328	-	179,328			-	179,328	Plant Services
[see extract]	8500	1,437,062	-	1,437,062			-	1,437,062	Facilities Acquisition and Construction
9410			34,740	-		34,740	-	-	Land
9420			232,870	-	3,120,790		3,353,660	-	Land Improvements
9430			1,168,655	-	4,484,991		5,653,646	-	Buildings
9440			473,541	-	96,073		569,614	-	Equipment
9450						7,667,114	-	7,667,114	Work In Progress
TOTALS			1,909,806	1,909,806	7,701,854	7,701,854	9,576,920	9,576,920	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	2,465,000	-	2,465,000			-	2,465,000	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	1,075,338	-	1,075,338			-	1,075,338	Debt Service, Other Debt Service - Principal
9661			2,465,000	-			2,465,000	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666					455,000		455,000	-	COPS Payable
9667					586,603		586,603	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			1,075,338	-		1,041,603	33,735	-	Other General Long-Term Debt
TOTALS			3,540,338	3,540,338	1,041,603	1,041,603	3,540,338	3,540,338	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
7699	9100	3,775	-	3,775	3,775		-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		0	-	-			-	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		0	-	-			-	-	Proceeds from Certificates of Participation
8972		0	-	-			-	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		31,389	31,389	-		31,389	-	-	All Other Financing Sources
9330			-	-			-	-	Prepaid Expense
9490			-	-			-	-	Deferred Outflows of Resources
9661			-	-			-	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666			-	-			-	-	COPS Payable
9667			-	-			-	-	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	27,614	27,614		-	-	Other General Long-Term Debt
9690			-	-			-	-	Deferred Inflows of Resources
TOTALS			31,389	31,389	31,389	31,389	0	0	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work In Progress
TOTALS					0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	24,151					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440						5,399	-	5,399	Equipment
9445							5,399	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS						5,399	5,399	5,399	5,399

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9690							-	-	Deferred Inflows of Resources
TOTALS						0	0	0	0

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9690							-	-	Deferred Inflows of Resources
979Z					-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9500							-	-	Accounts Payable
9661							-	-	General Obligation Bonds Payable
TOTALS					0	0	0	0	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100					19,276	-	19,276	Instructional Supervision and Administration
n/a	2420					5,362	-	5,362	Instructional Library, Media and Technology
n/a	2700					19,878	-	19,878	School Site Administration
n/a	3600					27,101	-	27,101	Home-to-School Transportation
n/a	3700					37,811	-	37,811	Food Services
n/a	3900					25,247	-	25,247	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					117,638	-	117,638	All Other General Administration
n/a	7700					20,591	-	20,591	Centralized Data Processing
n/a	8100					176,345	-	176,345	Plant Services
9665					449,249		449,249	-	Compensated Absences Payable
TOTALS					449,249	449,249	449,249	449,249	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
7434	9100						-	-	Debt Service, Bond Interest and Other Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
979Z							-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	7200				13,262		13,262	-	All Other General Administration
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450						13,262	-	13,262	Work in Progress
TOTALS					13,262	13,262	13,262	13,262	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000				4,097,944		4,097,944	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700				98,557		98,557	-	School Site Administration
6900	3600				667,310		667,310	-	Home-to-School Transportation
6900	3700				42,778		42,778	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700				132,281		132,281	-	Centralized Data Processing
6900	8100				840,430		840,430	-	Plant Services
6900	0000						-	-	Depreciation (Unallocated)
9425						712,643	-	712,643	Accumulated Depreciation - Land Improvements
9435						4,045,294	-	4,045,294	Accumulated Depreciation - Buildings
9445						1,121,363	-	1,121,363	Accumulated Depreciation - Equipment
TOTALS					5,879,300	5,879,300	5,879,300	5,879,300	

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100						-	-	Debt Service, Insurance
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		0	-	-			-	-	Cash in County Treasury
9111		0	-	-			-	-	Fair Value Adjustment to Cash in County Treasury
9120		0	-	-			-	-	Cash In Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		0	-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9490		0	-	-			-	-	Deferred Outflows of Resources
9500		0	-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Unearned Revenue
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COPs Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
9690		0	-	-			-	-	Deferred Inflows of Resources
979Z			-	-			-	-	Fund Balance/Net Position
TOTALS			0	0			0	0	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
979Z					-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Transfers In
8965							-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	2,574,173	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		2,574,173	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		153,644	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		153,644	-	-			-	-	Due to Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
TOTALS									
			0	0	0	0	0	0	

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	4,079,959	-	4,079,959			-	4,079,959	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	106,889	-	106,889			-	106,889	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
									Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred
7615	9300	0	-	-			-	-	Maintenance Fund
7616	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	2,574,173	-	2,574,173			-	2,574,173	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		4,079,959	4,079,959	-			4,079,959	-	Interfund Transfers, Between General Fund and Special Reserve Fund
									Interfund Transfers, To State School Building Fund/County School Facility Fund from
8913		106,889	106,889	-			106,889	-	All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
									Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve,
8915		0	-	-			-	-	and Building Funds
8916		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		2,574,173	2,574,173	-			2,574,173	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS									
			6,761,021	6,761,021	0	0	6,761,021	6,761,021	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		153,644	-	153,644			-	153,644	Due From Other Funds
9610		153,644	153,644	-			153,644	-	Due To Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			153,644	153,644	0	0	153,644	153,644	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				388,001		388,001	-	Instruction
n/a	2100				22,790		22,790	-	Instructional Supervision and Administration
n/a	2420				11,275		11,275	-	Instructional Library, Media and Technology
n/a	2700				52,685		52,685	-	School Site Administration
n/a	3600				19,404		19,404	-	Home-to-School Transportation
n/a	3700				16,671		16,671	-	Food Services
n/a	3900				29,268		29,268	-	All Other Pupil Services
n/a	4000				6,426		6,426	-	Ancillary Services
n/a	5000				104		104	-	Community Services
n/a	6000				-		-	-	Enterprise Activities
n/a	7200				20,517		20,517	-	All Other General Administration
n/a	7700				5,201		5,201	-	Centralized Data Processing
n/a	8100				39,809		39,809	-	Plant Services
9664						612,151	-	612,151	Net OPEB Obligation
TOTALS					612,151	612,151	612,151	612,151	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					887,794	-	887,794	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700					14,375	-	14,375	School Site Administration
n/a	3600					1,960	-	1,960	Home-to-School Transportation
n/a	3700					8,039	-	8,039	Food Services
n/a	3900					2,783	-	2,783	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					115,611	-	115,611	All Other General Administration
n/a	7700					2,497	-	2,497	Centralized Data Processing
n/a	8100					15,808	-	15,808	Plant Services
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669					1,048,867		1,048,867	-	Other General Long-Term Debt
TOTALS					1,048,867	1,048,867	1,048,867	1,048,867	

Entry BB001 Capital Assets

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	13,763,332		Land
9420	12,519,306		Land Improvements
9425		2,942,124	Accumulated Depreciation - Land Improvements
9430	216,811,501		Buildings
9435		56,278,857	Accumulated Depreciation - Buildings
9440	20,224,107		Equipment
9445		14,626,775	Accumulated Depreciation - Equipment
9450	8,492,619		Work In Progress
979Z	-	197,963,109	Fund Balance/Net Position
Total	271,810,865	271,810,865	

Entry BB002 Long-Term Liabilities

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and prepaid debt insurance costs.

Object	Debit	Credit	Account Description
9330	1,276,964		Prepaid Expense
9661		73,890,621	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		3,517,368	Net OPEB Obligation
9665		875,218	Compensated Absences Payable
9666		16,235,000	COPs Payable
9667		5,731,223	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		1,897,130	Other General Long-Term Debt
979Z	100,869,596	-	Fund Balance/Net Position
Total	102,146,560	102,146,560	

Entry BB003 Deferred Outflows of Resources and Deferred Inflows of Resources

To record beginning balances of deferred outflows of resources and deferred inflows of resources relating to general governmental activities but not reported in governmental funds.

Object	Debit	Credit	Account Description
9490			Deferred Outflows of Resources
9690			Deferred Inflows of Resources
979Z	-	-	Fund Balance/Net Position
Total	0	0	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	3550	0	3800	1000	6400	13,455.73
01	9010	0	1110	1000	6400	8,131.38
Total, Instruction (Functions 1000-1999)						21,587.11
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
01	0000	0	1110	2700	6400	6,335.00
01	0000	0	1110	2700	6500	63,117.36
01	0000	0	3200	2700	6400	1,055.00
01	0000	0	3300	2700	6400	1,055.00
11	0000	0	4110	2700	6400	1,055.00
Total, School Site Administration (Function 2700)						72,617.36
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
01	0000	0	0000	3600	6400	20,326.54
01	9010	0	0000	3600	6500	30,942.03
Total, Home-to-School Transportation (Function 3600)						51,268.57
13	5310	0	0000	3700	6400	57,962.48
Total, Food Services (Function 3700)						57,962.48
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
01	0000	0	0000	7200	6500	9,041.76
Total, All Other General Administration (Functions 7000-7999 except 7700)						9,041.76
01	0000	0	0000	7700	6400	29,966.05
01	9010	0	0000	7700	6400	50,972.62
Total, Centralized Data Processing (Function 7700)						80,938.67
01	0000	0	0000	8100	6500	68,921.63
01	8150	0	0000	8100	6500	8,300.00
01	9010	0	0000	8100	6500	69,057.97
14	0000	0	0000	8100	6400	33,048.00
Total, Plant Services (Functions 8000-8999 except 8500)						179,327.60

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	6200	6,399.00
01	1100	0	0000	8500	6200	7,508.79
01	6230	0	0000	8500	5800	12,395.00
01	6230	0	0000	8500	6200	17,370.00
01	8150	0	0000	8500	6170	5,026.00
01	8150	0	0000	8500	6200	11,416.97
01	9010	0	0000	8500	5400	3,500.00
01	9010	0	0000	8500	6200	27,848.57
14	0000	0	0000	8500	6170	167,127.65
14	0000	0	0000	8500	6200	376,044.98
25	9010	0	0000	8500	4300	23,068.51
25	9010	0	0000	8500	4400	1,699.38
25	9010	0	0000	8500	5800	50,590.45
25	9010	0	0000	8500	6170	2,980.00
25	9010	0	0000	8500	6200	547,413.69
25	9010	0	0000	8500	6400	797.05
35	0000	0	0000	8500	6200	29.40
35	9010	0	0000	8500	4400	2,081.89
35	9010	0	0000	8500	5800	1,666.44
35	9010	0	0000	8500	6100	18,290.00
35	9010	0	0000	8500	6200	78,490.89
40	0000	0	0000	8500	6100	16,450.00
40	0000	0	0000	8500	6170	57,736.10
40	0000	0	0000	8500	6200	1,131.31
Total, Facilities Acquisition and Construction (Function 8500)						<u>1,437,062.07</u>
						<u><u>1,909,805.62</u></u>

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
25	9010	0	0000	8500	4300	23,068.51
Total, Books and Supplies (Objects 4000-4999 except 4400)						23,068.51
25	9010	0	0000	8500	4400	1,699.38
35	9010	0	0000	8500	4400	2,081.89
Total, Noncapitalized Equipment (Object 4400)						3,781.27
01	6230	0	0000	8500	5800	12,395.00
01	9010	0	0000	8500	5400	3,500.00
25	9010	0	0000	8500	5800	50,590.45
35	9010	0	0000	8500	5800	1,666.44
Total, Services and Other Operating Expenditures (Objects 5000-5999)						68,151.89
35	9010	0	0000	8500	6100	18,290.00
40	0000	0	0000	8500	6100	16,450.00
Total, Land (Object 6100)						34,740.00
01	8150	0	0000	8500	6170	5,026.00
14	0000	0	0000	8500	6170	167,127.65
25	9010	0	0000	8500	6170	2,980.00
40	0000	0	0000	8500	6170	57,736.10
Total, Land Improvements (Object 6170)						232,869.75
01	0000	0	0000	8500	6200	6,399.00
01	1100	0	0000	8500	6200	7,508.79
01	6230	0	0000	8500	6200	17,370.00
01	8150	0	0000	8500	6200	11,416.97
01	9010	0	0000	8500	6200	27,848.57
14	0000	0	0000	8500	6200	376,044.98
25	9010	0	0000	8500	6200	547,413.69
35	0000	0	0000	8500	6200	29.40
35	9010	0	0000	8500	6200	78,490.89
40	0000	0	0000	8500	6200	1,131.31
Total, Buildings and Improvement of Buildings (Object 6200)						1,073,653.60
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	3600	6400	20,326.54

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	7700	6400	29,966.05
01	0000	0	1110	2700	6400	6,335.00
01	0000	0	3200	2700	6400	1,055.00
01	0000	0	3300	2700	6400	1,055.00
01	3550	0	3800	1000	6400	13,455.73
01	9010	0	0000	7700	6400	50,972.62
01	9010	0	1110	1000	6400	8,131.38
11	0000	0	4110	2700	6400	1,055.00
13	5310	0	0000	3700	6400	57,962.48
14	0000	0	0000	8100	6400	33,048.00
25	9010	0	0000	8500	6400	797.05
Total, Equipment (Object 6400)						<u>224,159.85</u>
01	0000	0	0000	7200	6500	9,041.76
01	0000	0	0000	8100	6500	68,921.63
01	0000	0	1110	2700	6500	63,117.36
01	8150	0	0000	8100	6500	8,300.00
01	9010	0	0000	3600	6500	30,942.03
01	9010	0	0000	8100	6500	69,057.97
Total, Equipment Replacement (Object 6500)						<u>249,380.75</u>
						<u><u>1,909,805.62</u></u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001 Capital Outlay Expenditures				
To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.				
Land Improvements	9420		3,353,660	
Buildings	9430		5,653,646	
Equipment	9440		569,614	
Instruction		1000		21,587
School Site Administration		2700		72,617
Home-to-School Transportation		3600		51,269
Food Services		3700		57,962
All Other General Administration		7200		9,042
Centralized Data Processing		7700		80,939
Plant Services		8100		179,328
Facilities Acquisition and Construction		8500		1,437,062
Work In Progress	9450			7,667,114
Total			9,576,920	9,576,920

Entry #	Object	Function	Debit	Credit
CE002 Debt Service Expenditures				
To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
General Obligation Bonds Payable	9661		2,465,000	
COPS Payable	9666		455,000	
Capital Leases Payable	9667		586,603	
Other General Long-Term Debt	9669		33,735	
Debt Service-Principal		9101		3,540,338
Total			3,540,338	3,540,338

Entry #	Object	Function	Debit	Credit
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CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Total	0	0
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Entry #	Object	Function	Debit	Credit
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CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Total	0	0
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Entry #	Object	Function	Debit	Credit
CE005 Disposal of Capital Assets				
To report sales and disposals of capital assets and any resulting gain or loss.				
Accumulated Depreciation - Equipment	9445		5,399	
Equipment	9440			5,399
Total			5,399	5,399

Entry #	Object	Function	Debit	Credit
CE006 Earned But Unavailable Revenues				
To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE007	Elimination of Revenues Relating to Prior Periods			
	To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE008	Liability for Unmatured Interest on Long-Term Debt			
	In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE009	Liability for Compensated Absences			
	To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.			
	Compensated Absences Payable	9665	449,249	
	Instructional Supervision and Administration	2100		19,276
	Instructional Library, Media and Technology	2420		5,362
	School Site Administration	2700		19,878
	Home-to-School Transportation	3600		27,101
	Food Services	3700		37,811
	All Other Pupil Services	3900		25,247
	All Other General Administration	7200		117,638
	Centralized Data Processing	7700		20,591
	Plant Services	8100		176,345
Total			449,249	449,249

Entry #	Object	Function	Debit	Credit
CE010 Expenditures Relating to Prior Periods				
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE011 Adjustments to Work in Progress				
To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
All Other General Administration		7200	13,262	
Work in Progress	9450			13,262
Total			13,262	13,262

Entry #		Object	Function	Debit	Credit
CE012	Depreciation To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
	Instruction		1000	4,097,944	
	School Site Administration		2700	98,557	
	Home-to-School Transportation		3600	667,310	
	Food Services		3700	42,778	
	Centralized Data Processing		7700	132,281	
	Plant Services		8100	840,430	
	Accumulated Depreciation - Land Improvements	9425			712,643
	Accumulated Depreciation - Buildings	9435			4,045,294
	Accumulated Depreciation - Equipment	9445			1,121,363
			Total	5,879,300	5,879,300

Entry #		Object	Function	Debit	Credit
CE013	Amortization To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
			Total	0	0

Entry #	Object	Function	Debit	Credit
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CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Total			0	0
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Entry #	Object	Function	Debit	Credit
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CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Total			0	0
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Entry #	Object	Function	Debit	Credit
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CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers
To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Total	0	0
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Entry #	Object	Function	Debit	Credit
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CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds
To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.

Governmental Funds (Funds 01-60)

Proprietary Funds:
Enterprise Funds (Funds 61-65)

Proprietary Funds:
Internal Service Funds (Funds 66-70)

Fiduciary Funds (Funds 71-95)

Total	0	0
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Entry #	Object	Function	Debit	Credit
CE018 Reclassification of Interfund Balances Involving Fiduciary Funds				
To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE019 Elimination of Internal Transfers				
To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
Interfund Transfers, Between General Fund and Special Reserve Fund	8912		4,079,959	
Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds	8913		106,889	
Interfund Transfers, Other Authorized Interfund Transfers In	8919		2,574,173	
Interfund Transfers		9300		6,761,021
Total			6,761,021	6,761,021

Entry #	Object	Function	Debit	Credit
CE020 Elimination of Internal Balances				
To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
Due To Other Funds	9610		153,644	
Due From Other Funds	9310			153,644
		Total	153,644	153,644

Entry #	Object	Function	Debit	Credit
CE021 Postemployment Benefits Other Than Pensions (OPEB)				
To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.				
Instruction		1000	388,001	
Instructional Supervision and Administration		2100	22,790	
Instructional Library, Media and Technology		2420	11,275	
School Site Administration		2700	52,685	
Home-to-School Transportation		3600	19,404	
Food Services		3700	16,671	
All Other Pupil Services		3900	29,268	
Ancillary Services		4000	6,426	
Community Services		5000	104	
All Other General Administration		7200	20,517	
Centralized Data Processing		7700	5,201	
Plant Services		8100	39,809	
Net OPEB Obligation	9664			612,151
		Total	612,151	612,151

Entry #	Object	Function	Debit	Credit
CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources				
To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
Other General Long-Term Debt	9669		1,048,867	
Instruction		1000		887,794
School Site Administration		2700		14,375
Home-to-School Transportation		3600		1,960
Food Services		3700		8,039
All Other Pupil Services		3900		2,783
All Other General Administration		7200		115,611
Centralized Data Processing		7700		2,497
Plant Services		8100		15,808
		Total	1,048,867	1,048,867

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	97,932,132	539,004	14,578,548	0	(82,814,580)		(82,814,580)
Instruction-related services:							
Instructional supervision and administration	6,323,752	5,262	4,078,669	0	(2,239,821)		(2,239,821)
Instructional library, media and technology	1,196,773	2,572	168,126	0	(1,026,075)		(1,026,075)
School site administration	11,735,007	78,140	150,382	0	(11,506,485)		(11,506,485)
Pupil services:							
Home-to-school transportation	6,258,093	11,188	4,028	0	(6,242,877)		(6,242,877)
Food services	10,838,944	677,949	9,645,048	0	(515,947)		(515,947)
All other pupil services	6,398,109	605	813,719	0	(5,583,785)		(5,583,785)
General administration:							
Centralized data processing	1,870,114	28,309	10,193	0	(1,831,612)		(1,831,612)
All other general administration	6,319,550	104,078	1,073,825	0	(5,141,647)		(5,141,647)
Plant services	15,629,503	47,685	328,190	0	(15,253,628)		(15,253,628)
Ancillary services	2,141,884	250	90	0	(2,141,544)		(2,141,544)
Community services	18,874	0	0	0	(18,874)		(18,874)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	2,215,324				(2,215,324)		(2,215,324)
Other outgo	1,993,902	2,048,006	5,167,169	0	5,221,273		5,221,273
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	170,871,961	3,543,048	36,017,987	0	(131,310,926)	0	(131,310,926)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					19,874,289	0	19,874,289
Taxes levied for debt service					4,368,604	0	4,368,604
Taxes levied for other specific purposes					601,936	0	601,936
Federal and state aid not restricted to specific purposes					113,733,677	0	113,733,677
Interest and investment earnings					193,869	0	193,869
Interagency revenues					400,356	0	400,356
Miscellaneous					715,157	0	715,157
Special and extraordinary items					31,391	0	31,391
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					139,919,279	0	139,919,279
Change in net position					8,608,353	0	8,608,353
Net position beginning					173,008,690	0	173,008,690
Net position ending					181,617,043	0	181,617,043

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds:	8,164,807
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:	
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:	
Expenditures for capital outlay:	1,909,806
Depreciation expense:	(5,879,300)
Net:	(3,969,494)
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	
	3,540,338
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	
	-
Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:	
Prepaid debt insurance incurred during the period:	-
Prepaid debt insurance amortized for the period:	-
Net:	-
Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	
	-
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	
	-
Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:	
	-
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	
	-
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	
	449,249
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:	
	-
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:	
	(612,151)
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	
	1,048,867
Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:	
	(13,262)
Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:	
	-
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	
	-
Change in net position of governmental activities (minor differences may be due to rounding):	8,608,354

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	70,588,825	0	70,588,825
Investments	0	0	0
Receivables	29,687,050	0	29,687,050
Due from (to) other funds	0	0	0
Stores	864,396	0	864,396
Prepaid expenses	1,266,068	0	1,266,068
Other current assets	0	0	0
Capital assets:			
Land	13,763,332	0	13,763,332
Land Improvements	15,872,966	0	15,872,966
Buildings	222,465,147	0	222,465,147
Equipment	20,788,322	0	20,788,322
Work in progress	812,243	0	812,243
Less accumulated depreciation	(79,721,657)	0	(79,721,657)
Total assets	296,386,692	0	296,386,692
Deferred Outflows of Resources	0	0	0
Liabilities			
Accounts payable and other current liabilities	16,462,040	0	16,462,040
Current loans	0	0	0
Unearned revenue	587,352	0	587,352
Long-term liabilities:	97,720,257	0	97,720,257
Due within one year	4,265,701		4,265,701
Due in more than one year	93,454,556		93,454,556
Total liabilities	114,769,649	0	114,769,649
Deferred Inflows of Resources	0	0	0
Net Position			
Net investment in capital assets	97,511,814		97,511,814
Restricted for:			
Capital projects	27,554,182		27,554,182
Debt service	4,903,264		4,903,264
Educational programs	5,996,009		5,996,009
Other purposes (expendable)	28,858,012		28,858,012
Other purposes (nonexpendable)			0
Unrestricted	16,793,762		16,793,762
Total net position	181,617,043	0	181,617,043

Total fund balances, governmental funds:

84,105,229

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	273,702,010	
Accumulated depreciation:	(79,721,657)	
Net:		193,980,353

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

1,251,717

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

-

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

-

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	71,425,621	
State school building loans payable	-	
Net OPEB Obligation	4,129,519	
Compensated absences payable	425,969	
Certificates of participation payable	15,780,000	
Capital leases payable	5,144,620	
Lease revenue bonds payable	-	
Other general long-term debt	814,528	
Deferred gain or loss on debt refunding	-	
Total:		(97,720,257)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

-

Total net position, governmental activities (minor differences may be due to rounding):

181,617,042

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Unaudited Actuals
2013-14 Unaudited Actuals
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - 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.	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

12-6130-0-0000-0000-8590	6130	8590	-3,633.00
Explanation: Negative of \$3,633 was a result of a refund made to the State of California for prior year overpayment.			

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

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

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

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

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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

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

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

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	4035	4300	-1,373.31
Explanation:Transfer of Prior Year Expenses done in 2013-14 to correct unallowable expense discovered by the auditors.			
12	6130	8590	-3,633.00
Explanation:Negative of \$3,633 was a result of a refund made to the State of California for prior year overpayment.			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
12	6130	-2,846.20
Explanation:Negative of \$2,486.20 was a result of a refund made to the State of California for prior year overpayment of \$3,633 and interest earned of \$786.80.		

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

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-2,587.85
Explanation:Negative \$2,587.85 found in Resource 6105 is offset with Resource 9226 within Fund 12.			

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

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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line C. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

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

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

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

PASSED

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

PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

PASSED

EXPORT CHECKS

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

PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided.

PASSED

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

PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.

PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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Unaudited Actuals
2014-15 Budget
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-6286-0-0000-0000-9790	01	6286	-0.13
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 \$21,810 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 \$21,810 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 - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

zero by function.

PASSED

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

PASSED

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

PASSED

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
12	9010	4300	-33,846.00

Explanation:Negative Balance will be corrected once Small Fry Program budget is transferred to Fund 11.

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

PASSED

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

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,835.00

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
8/28/2014 6:56:16 PM

20-65243-0000000

Unaudited Actuals
2014-15 Budget
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-6286-0-0000-0000-9790	01	6286	-0.13
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 \$21,810 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 \$21,810 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).

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PASSED

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

PASSED

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

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

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

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SUPPLEMENTAL CHECKS

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

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

Checks Completed.



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 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 08/13/14 through 08/20/14:

	current year 8/13/2014	current liabilities 8/20/2014	current year 8/20/2014	
FOR ALL FUNDS:	\$1,606,132.30	\$1,121,760.07	\$761,225.16	\$0.00
CANCELLED WARRANTS:	\$0.00	-\$813.00	\$0.00	
TOTAL:	\$1,606,132.30	\$1,120,947.07	\$761,225.16	\$0.00
FOR ALL FUNDS:	\$0.00	\$0.00		
CANCELLED WARRANTS:	\$0.00			
TOTAL:	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$3,488,304.53			

Superintendent's recommendation:

Superintendent recommends approval of the Commercial Warrant List.

Supporting documents attached:

- Payment Orders for Checks Processed on:
 - 8/13/14
 - 8/20/14

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

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

CHECK DATE: 8/13/2014

BOARD DATE: 9/9/2014

REGISTER NUMBERS IN REQUEST:

R: 40, 62, 63, 64, 65, 66, 67

R: 68, 69, 70, 71, 72, 74, 75 (C/L)

R: _____

TOTAL REQUESTS BY FUND FOR PAYMENT:

TOTALS BY FUNDS:

<u>83500</u> <u>01 GENERAL FUND</u>	<u>62</u>	-	\$	518.68	-	
	<u>63</u>	-	\$	1,882.72	-	
	<u>64</u>	-	\$	62,607.45	-	
	<u>65</u>	-	\$	1,852.46	-	
	<u>66</u>	-	\$	52,229.93	-	
	<u>67</u>	-	\$	35,017.51	-	
	<u>68</u>	-	\$	38,249.37	-	
	<u>69</u>	-	\$	55,019.94	-	
	<u>70</u>	-	\$	21,570.02	-	
	<u>74</u>	-	\$	165.63	-	
	<u>75</u>	-	\$	22,942.72	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	\$ 292,056.43
<u>83510</u> <u>11 ADULT ED</u>	<u>69</u>	-	\$	298.44	-	
	<u>70</u>	-	\$	83.98	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	\$ 382.42
<u>83550</u> <u>12 CHILD DEVELOPMENT</u>	-	-		-	-	
	-	-		-	-	
	-	-		-	-	\$ -
<u>83540</u> <u>13 CAFETERIA</u>	<u>40</u>	-	\$	2,311.14	<u>71</u>	- \$ 430.96
	<u>69</u>	-	\$	1,147.38	<u>72</u>	- \$ 35,219.48
	<u>70</u>	-	\$	1,086.99	-	
	-	-		-	-	\$ 40,195.95
<u>83560</u> <u>14 DEFERRED MAINT.</u>	<u>67</u>	-	\$	24,700.00	<u>75</u>	- \$ 14,500.00
	<u>68</u>	-	\$	1,850.00	-	
	-	-		-	-	\$ 41,050.00
<u>83680</u> <u>15 PUPIL TRANS. EQUIP.</u>	-	-		-	-	
	-	-		-	-	\$ -
<u>83590</u> <u>17 STONE SCHOLARSHIP</u> <u>TRUST</u>	-	-		-	-	
	-	-		-	-	\$ -
<u>83530</u> <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>68</u>	-	\$ 2,430.00	\$	2,430.00
<u>83660</u>	<u>41 BUILDING FUND</u>	-	-		\$	-
<u>83690</u>	<u>42 AG FARM BLDG. FUND</u>	-	-		\$	-
<u>83650</u>	<u>43 C.O.P. PROCEEDS</u>	-	-		\$	-
	<u>SPECIAL RESERVE</u>	-	-		\$	-
<u>83710</u>	<u>49 REDEVELOPMENT</u>	-	-		\$	-
	<u>SPECIAL RESERVE</u>	-	-		\$	-
<u>88510</u>	<u>53 STATE SCHOOL LOAN</u>	-	-		\$	-
	<u>REPAY</u>	-	-		\$	-
<u>88610</u>	<u>54 LEASE PURCHASE</u>	-	-		\$	-
<u>83640</u>	<u>56 C.O.P. DEBT SERVICE</u>	<u>68</u>	-	\$ 1,230,017.50	\$	1,230,017.50
<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: \$ 1,606,132.30

BY ORDER OF THE GOVERNING BOARD THE COUNTY SUPERINTENDENT OF SCHOOLS & THE AUDITOR OF MADERA COUNTY ARE HEREBY AUTHORIZED TO TRANSFER THE ABOVE LISTED FUNDS TO THE SCHOOLS COMMERCIAL REVOLVING FUND (E.C. 21110). THEY ARE FURTHER AUTHORIZED TO DRAW WARRANT CHECKS TO THE CLAIMANTS OF SAID SCHOOL DISTRICT AS PER ATTACHED LISTING.

APPROVED BY:

DATE:

TERI BRADSHAW, DIRECTOR OF FISCAL SVCS

PAYMENT ORDER PREPARED BY: Carolyn M. Zaragosa (ACCOUNTS PAYABLE)

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

AUDITED BY:

DATE:

WARRANT NUMBERS

FROM:

TO:

Fiscal Year: 2015

Madera Unified School District

Page 1 of 15

Report Date: 08/12/2014

Commercial Warrant Listing
For Warrants Dated 08/12/2014 to 08/12/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659013 150538	R40 13-5310-260-0000-8110-5640-0000-0	026322	GRAYLIFT INC		491.20
			Warrant Total		\$491.20
659014 150408 150408	R40 13-5310-000-0000-0000-9550-0000-0 13-5310-000-0203-0000-9550-0000-0	058210	STATE BOARD OF EQUALIZATION		188.00 40.00
			Warrant Total		\$228.00
659015 150539	R40 13-5310-260-0000-3700-4300-0000-0	958660	JACKSON HIRSH INC		1,356.29
			Warrant Total		\$1,356.29
659016 150537	R40 13-5310-260-0000-8110-5640-0000-0	090010	ASSOCIATED COMPRESSOR & EQUIPMENT		75.97
			Warrant Total		\$75.97
659017 150540	R40 13-5310-260-0000-8110-5640-0000-0	090923	PPG PITTSBURGH PAINT		159.68
			Warrant Total		\$159.68
659018	R62 01-0000-000-0000-0000-9509-0000-0	7786	TOMAS SETH GALVAN		330.68
			Warrant Total		\$330.68
659019	R62 01-3010-000-0000-0000-9509-0000-4	1838	ARACELI RODRIGUEZ GARCIA		188.00
			Warrant Total		\$188.00
659020	R63 01-6512-000-0000-0000-9509-0000-0	023261	FRESNO COUNTY OFFICE OF ED.		1,500.00
			Warrant Total		\$1,500.00
659021	R63 01-0000-000-0000-0000-9509-0000-0	968900-1	TECH DEPOT		382.72
			Warrant Total		\$382.72
659022 150256 150256	R64 01-0000-280-0000-3600-4300-6930-0 01-0000-280-0000-3600-4340-6930-0	060697	TECO PRODUCTS COMPANY		46.82 16.79
			Warrant Total		\$63.61
659023 150258 150258 150258	R64 01-0000-280-0000-3600-4341-6930-0 01-0000-280-0000-3600-4345-6930-0 01-0000-280-0000-3600-4345-6930-0	060831-1	TESEI PETROLEUM, INC.		505.13 442.57 877.95
			Warrant Total		\$1,825.65
659024 150606	R64 01-6500-260-5770-1110-4310-0000-0	066640-1	WESTERN PSYCHOLOGICAL SERVICE		249.48
			Warrant Total		\$249.48
659025 150082	R64 01-8150-450-0000-8110-4300-0000-0	890963-1	REFRIGERATION SUPPLIES DIST.		179.47
			Warrant Total		\$179.47

Fiscal Year: 2015

Madera Unified School District

Page 2 of 15

Report Date: 08/12/2014

Commercial Warrant Listing
For Warrants Dated 08/12/2014 to 08/12/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659026 150572	R64 01-0000-470-1200-1000-5200-0000-0	920312	MADERA COUNTY OFFICE OF ED.		100.00
			Warrant Total		\$100.00
659027 150261 150261	R64 01-0000-280-0000-3600-5640-6930-0 01-0000-280-0000-3600-5640-6930-0	090035-1	VALLEY POWER SYSTEMS NORTH		2,336.70 2,820.94
			Warrant Total		\$5,157.64
659028 150250 150250	R64 01-0000-280-0000-3600-5640-6930-0 01-0000-280-0000-3600-5640-6930-0	090036	SAUNDER'S AUTOMATIC SERVICE		5,390.26 6,171.17
			Warrant Total		\$11,561.43
659029 150079 150079 150079	R64 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0	090057	WILCO SUPPLY		39.98 113.04 1,394.00
			Warrant Total		\$1,547.02
659030 150205	R64 01-8150-450-0000-8110-4300-0000-0	090060	WESTERN AG & TURF		14,687.07
			Warrant Total		\$14,687.07
659031 150736	R64 01-0045-400-1315-4200-5300-0000-0	892870-1	SCHEDULE STAR		300.00
			Warrant Total		\$300.00
659032 150636	R64 01-0000-000-0000-0000-9320-0000-0	994120-1	SOUTHWEST SCHOOL & OFFICE SUPPLY		626.72
			Warrant Total		\$626.72
659033 150489	R64 01-0000-000-0000-0000-9320-0000-0	091066-1	SCANTRON CORP		13,374.00
			Warrant Total		\$13,374.00
659034 150088	R64 01-8150-450-0000-8110-4300-0000-0	091498-1	TURF STAR, INC.		310.62
			Warrant Total		\$310.62
659035 150252 150252	R64 01-0000-280-0000-3600-4300-6930-0 01-0000-280-0000-3600-5640-6930-0	091824	Sergio's Welding		79.48 250.00
			Warrant Total		\$329.48
659036 150237 150237	R64 01-0000-450-0000-8220-5620-0000-0 01-0000-450-0000-8220-5620-0000-0	092004	Sunbelt Rentals		671.51 1,038.55
			Warrant Total		\$1,710.06
659037 150782	R64 01-0000-260-0000-7550-5620-5700-0	092150-1	U.S. BANK EQUIPMENT FINANCE		10,585.20
			Warrant Total		\$10,585.20

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PO #	Account #		Description		
659038	R65	1330	KRYSTAL MARIE SOUZA		
	01-0000-280-0000-3600-5200-6940-0				18.89
			Warrant Total		\$18.89
659039	R65	1596	LAWRENCE FERNANDEZ		
	01-0000-260-0000-8300-5200-2550-0				1,670.89
			Warrant Total		\$1,670.89
659040	R65	4687	DAN SANDS		
	01-0000-260-0000-7700-5200-5050-0				17.92
			Warrant Total		\$17.92
659041	R65	10214	FRANK JAVIER GUILLEN		
	01-0000-260-0000-7700-5200-5050-0				73.36
			Warrant Total		\$73.36
659042	R65	10573	MARCO JOSEPH MATTALIANO		
	01-0000-260-0000-7700-5200-5050-0				71.40
			Warrant Total		\$71.40
659043	R66	000073-1	A-Z BUS SALES		
150153	01-0000-000-0000-0000-9322-0000-0				-308.38
150153	01-0000-000-0000-0000-9322-0000-0				-308.38
150153	01-0000-000-0000-0000-9322-0000-0				42.82
150153	01-0000-000-0000-0000-9322-0000-0				59.93
150153	01-0000-000-0000-0000-9322-0000-0				75.98
150153	01-0000-000-0000-0000-9322-0000-0				91.53
150153	01-0000-000-0000-0000-9322-0000-0				93.13
150153	01-0000-000-0000-0000-9322-0000-0				100.63
150153	01-0000-000-0000-0000-9322-0000-0				130.34
150153	01-0000-000-0000-0000-9322-0000-0				308.38
150153	01-0000-000-0000-0000-9322-0000-0				308.38
150153	01-0000-000-0000-0000-9322-0000-0				414.55
150153	01-0000-000-0000-0000-9322-0000-0				713.39
150153	01-0000-000-0000-0000-9322-0000-0				913.71
			Warrant Total		\$2,636.01

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PO #	Account #				
659044	R66	012241	CENTRAL VALLEY TRUCK CENTER		
150161	01-0000-000-0000-0000-9322-0000-0				-1,998.00
150161	01-0000-000-0000-0000-9322-0000-0				-72.08
150161	01-0000-000-0000-0000-9322-0000-0				34.79
150161	01-0000-000-0000-0000-9322-0000-0				72.08
150161	01-0000-000-0000-0000-9322-0000-0				90.98
150161	01-0000-000-0000-0000-9322-0000-0				156.69
150161	01-0000-000-0000-0000-9322-0000-0				239.93
150161	01-0000-000-0000-0000-9322-0000-0				277.86
150161	01-0000-000-0000-0000-9322-0000-0				297.50
150161	01-0000-000-0000-0000-9322-0000-0				390.94
150161	01-0000-000-0000-0000-9322-0000-0				402.19
150161	01-0000-000-0000-0000-9322-0000-0				454.72
150161	01-0000-000-0000-0000-9322-0000-0				468.69
150161	01-0000-000-0000-0000-9322-0000-0				563.20
150161	01-0000-000-0000-0000-9322-0000-0				567.24
150161	01-0000-000-0000-0000-9322-0000-0				573.64
150161	01-0000-000-0000-0000-9322-0000-0				641.84
150161	01-0000-000-0000-0000-9322-0000-0				829.86
150161	01-0000-000-0000-0000-9322-0000-0				904.99
150161	01-0000-000-0000-0000-9322-0000-0				1,846.89
150161	01-0000-280-0000-3600-4300-6930-0				398.00
			Warrant Total		\$7,141.95
659045	R66	016100-1	CUMMINS PACIFIC LLC		
150174	01-0000-000-0000-0000-9322-0000-0				203.92
			Warrant Total		\$203.92
659046	R66	917810	CHOWCHILLA SCHOOL DISTRICT		
150784	01-0000-280-0000-3600-6500-6940-0		2005 25passenger		20,000.00
			Warrant Total		\$20,000.00
659047	R66	989130	BETTS TRUCK PARTS		
150158	01-0000-280-0000-3600-5640-6930-0				80.00
			Warrant Total		\$80.00
659048	R66	998701-1	Battery Systems		
150155	01-0000-000-0000-0000-9322-0000-0				1,522.27
150155	01-0000-280-0000-3600-4300-6930-0				492.16
			Warrant Total		\$2,014.43
659049	R66	090016-1	EPPLER TOWING & TRANSPORT		
150176	01-0000-280-0000-3600-5800-6930-0				195.00
150176	01-0000-280-0000-3600-5800-6930-0				375.00
			Warrant Total		\$570.00
659050	R66	896930-2	California Transportation Solutions		
150595	01-0000-280-0000-3600-5800-6930-0				500.00
150595	01-0000-280-0000-3600-5800-6930-0				1,600.00
			Warrant Total		\$2,100.00

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659051 150146	R66 01-0000-280-0000-3600-4300-6930-0	090722	A & E INDUSTRIAL CLEANING EQUIP. CORP.		1,182.33
			Warrant Total		\$1,182.33
659052 150160 150160 150160 150160 150160 150160 150160 150160 150160 150160 150160 150160 150160	R66 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-000-0000-0000-9322-0000-0	090893-1	BUSWEST		-129.60 -73.35 67.53 104.53 109.90 119.29 196.26 236.46 647.57 1,764.68 1,804.13 3,098.36 7,619.99
			Warrant Total		\$15,565.75
659053 150598	R66 01-0000-280-0000-3600-5640-6930-0	091377-1	Bernie's Electric		192.30
			Warrant Total		\$192.30
659054 150598	R66 01-0000-280-0000-3600-5640-6930-0	091377-2	FRANCHISE TAX BOARD	Zarasua,Bernie 1st pymt	64.10
			Warrant Total		\$64.10
659055 150164	R66 01-0000-000-0000-0000-9322-0000-0	091885	Future Ford of Clovis		97.28
			Warrant Total		\$97.28
659056 150163	R66 01-0000-280-0000-3600-4300-6930-0	092215	Fresno Tool & Industrial Supply		126.60
			Warrant Total		\$126.60
659057 150599	R66 01-0000-280-0000-3600-4300-6930-0	092487	Car Beauty Products		255.26
			Warrant Total		\$255.26
659058 150233 150233	R67 01-0000-450-0000-8220-5800-0000-0 01-0000-450-0000-8220-5800-0000-0	022600	47TH PLACE CARPET SHOP		145.46 146.32
			Warrant Total		\$291.78
659059 150204 150204 150204 150204 150715 150716	R67 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4400-0000-0 01-0000-450-0000-8210-4300-0000-0	937140-1	ENVIROCLEAN SANITATION SUPPLY		87.44 135.00 187.57 424.98 891.00 459.00
			Warrant Total		\$2,184.99

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659060	R67	090009-2	AUS FRESNO MC LOCKBOX		
150882	01-0000-450-0000-8200-5800-0000-0				196.42
150882	01-0000-450-0000-8200-5800-0000-0				196.42
150882	01-0000-450-0000-8200-5800-0000-0				196.42
150882	01-0000-450-0000-8200-5800-0000-0				196.42
150882	01-0000-450-0000-8200-5800-0000-0				196.42
			Warrant Total		\$982.10
659061	R67	090048	CHARLES MC MURRY CO		
150093	01-8150-450-0000-8110-4300-0000-0				179.41
			Warrant Total		\$179.41
659062	R67	090052-1	FASTENAL COMPANY		
150196	01-8150-450-0000-8110-4300-0000-0				20.22
150196	01-8150-450-0000-8110-4300-0000-0				144.30
			Warrant Total		\$164.52
659063	R67	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				500.00
			Warrant Total		\$619.00
659064	R67	021299-1	EWING IRRIGATION		
150195	01-8150-450-0000-8110-4300-0000-0				246.51
150195	01-8150-450-0000-8110-4300-0000-0				347.14
150195	01-8150-450-0000-8110-4300-0000-0				3,132.57
150195	01-8150-450-0000-8110-4300-0000-0				5,550.42
			Warrant Total		\$9,276.64
659065	R67	933810-1	ALLIED STORAGE CONTAINERS, INC.		
150421	01-0000-450-0000-8220-5600-0000-0				496.80
150421	01-0000-450-0000-8220-5600-0000-0				518.40
			Warrant Total		\$1,015.20
659066	R67	091102	Clovis Glass Inc.		
150080	01-8150-450-0000-8110-4300-0000-0				997.38
150080	01-8150-450-0000-8110-5640-0000-0				70.00
			Warrant Total		\$1,067.38
659067	R67	091114-2	ACOUSTIC SOLUTIONS INC		
150548	01-8150-450-0000-8110-4300-0000-0				108.93
150548	01-8150-450-0000-8110-4300-0000-0				409.60
150548	01-8150-450-0000-8110-4300-0000-0				493.76
150548	01-8150-450-0000-8110-4300-0000-0				538.73
150548	01-8150-450-0000-8110-4300-0000-0				570.97
150548	01-8150-450-0000-8110-4300-0000-0				613.42
			Warrant Total		\$2,735.41
659068	R67	091124-1	AANONSON SPRINKLER COMPANY		
150110	01-8150-450-0000-8110-5800-0000-0				89.83
150110	01-8150-450-0000-8110-5800-0000-0				444.29
			Warrant Total		\$534.12

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659069	R67	091683-1	California Fire Life Safety Systems Inc.		
150884	01-8150-450-0000-8110-5800-0000-0			JLY-SEP 2014	74.73
150884	01-8150-450-0000-8110-5800-0000-0			JLY-SEP 2014	339.00
				Warrant Total	\$413.73
659070	R67	091866	Bavco		
150097	01-8150-450-0000-8110-4300-0000-0				42.24
150097	01-8150-450-0000-8110-4300-0000-0				56.93
150097	01-8150-450-0000-8110-4300-0000-0				92.76
150097	01-8150-450-0000-8110-4300-0000-0				460.82
				Warrant Total	\$652.75
659071	R67	091922	Celtic Construction, Inc.		
150506	14-0010-490-0000-8110-5630-0000-0			MSHS	4,620.00
				Warrant Total	\$4,620.00
659072	R67	091942-1	E3 FIRE SOLUTIONS		
150290	01-8150-450-0000-8110-5800-0000-0				765.00
150290	01-8150-450-0000-8110-5800-0000-0				1,040.00
150290	01-8150-450-0000-8110-5800-0000-0				1,350.00
150290	01-8150-450-0000-8110-5800-0000-0				9,050.00
				Warrant Total	\$12,205.00
659073	R67	092301	Ace Elevator Load Test & Repair		
150239	01-0000-450-0000-8220-5800-0000-0				395.00
150239	01-0000-450-0000-8220-5800-0000-0				555.00
150239	01-0000-450-0000-8220-5800-0000-0				579.35
				Warrant Total	\$1,529.35
659074	R67	092415	Castech Pest Services		
150570	14-0010-340-0000-8110-5800-0000-0			EASTIN	2,170.00
150570	14-0010-340-0000-8110-5800-0000-0			EASTIN	2,170.00
150570	14-0010-340-0000-8110-5800-0000-0			EASTIN	11,540.00
				Warrant Total	\$15,880.00
659075	R67	092476	All Stage Construction and Development Inc.		
150662	14-0010-600-0000-8110-5600-0000-0			DESMOND	4,200.00
				Warrant Total	\$4,200.00
659076	R67	092516	Avanti Storage Systems, Inc.		
150478	01-8150-450-0000-8110-4300-0000-0				1,166.13
				Warrant Total	\$1,166.13
659077	R68	003457-1	APPLE COMPUTER, INC		
150293	01-1100-420-1200-1000-4485-6500-0				549.00
150293	01-1100-420-1200-1000-4485-6500-0				4,120.56
150593	01-3010-540-3200-1000-4485-4250-5				267.48
150593	01-3010-540-3200-1000-4485-4250-5				1,456.92
				Warrant Total	\$6,393.96
659078	R68	021875	FEDERAL EXPRESS CORP.		
150460	01-0000-260-0000-7200-5910-5600-0				18.56
				Warrant Total	\$18.56

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659079	R68	916950	CENTRAL VALLEY PRESORT		
150459	01-0000-260-0000-7200-5910-5600-0				151.18
150459	01-0000-260-0000-7200-5910-5600-0				436.83
150459	01-0000-260-0000-7200-5910-5600-0				465.80
150459	01-0000-260-0000-7200-5910-5600-0				924.32
150459	01-0000-260-0000-7200-5910-5600-0				994.71
			Warrant Total		\$2,972.84
659080	R68	923001	CREATIVE COPY		
150507	01-0000-000-0000-0000-9320-0000-0				550.80
			Warrant Total		\$550.80
659081	R68	930850-1	CURRICULUM ASSOC. INC.		
150576	01-6500-260-5770-1110-4310-0000-0				2,008.91
			Warrant Total		\$2,008.91
659082	R68	934910-1	CDW GOVERNMENT, INC		
150434	01-0000-260-0000-7700-4385-5050-0				261.89
150434	01-0000-260-0000-7700-4385-5050-0				432.08
			Warrant Total		\$693.97
659083	R68	953370	CHAMPION CHEMICAL CO.		
150612	01-0000-000-0000-0000-9320-0000-0				4,712.26
			Warrant Total		\$4,712.26
659084	R68	971880-3	The Bank of New York Mellon Trust Company, N.A.		
150526	56-0000-260-0000-9100-7438-0000-0				211,242.00
150526	56-0000-260-0000-9100-7439-0000-0				510,475.00
150526	56-9125-260-0000-9100-7438-0000-0				148,775.50
150526	56-9125-260-0000-9100-7439-0000-0				359,525.00
			Warrant Total		\$1,230,017.50
659085	R68	998620-1	DELL MARKETING L.P.		
150294	01-0000-350-3300-1000-4485-0000-0				1,316.01
150300	01-0000-260-0000-7700-4485-5050-0				676.28
150300	01-0000-260-0000-7700-4485-5050-0				1,256.13
150300	01-0000-260-0000-7700-4485-5050-0				2,023.60
150300	01-0000-260-0000-7700-4485-5050-0				2,121.01
150300	01-0000-260-0000-7700-4485-5050-0				5,177.15
150301	01-0000-260-0000-7400-4485-5250-0				2,273.01
150381	01-0000-260-0000-7530-4485-5800-0				190.29
150381	01-0000-260-0000-7530-4485-5800-0				1,311.66
150529	01-6500-260-5770-1190-4485-0000-0				567.63
150583	01-0000-490-1300-2700-4385-0000-0				189.21
150675	01-0000-260-0000-7400-4385-5250-0				670.38
			Warrant Total		\$17,772.36
659086	R68	917800	DARDEN ARCHITECTS, INC.		
150711	40-0000-260-0000-8100-5800-0000-0				2,430.00
			Warrant Total		\$2,430.00

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659087 150575	R68 01-6500-260-5770-1110-4310-0000-0	959340-1	CPI		327.22
				Warrant Total	\$327.22
659088 150045	R68 01-1100-340-1215-4200-4300-6500-0	091924-1	EASTBAY INC		2,031.00
				Warrant Total	\$2,031.00
659089 150269	R68 01-0000-260-1110-2130-4300-6220-0	092394-1	FOLLETT SCHOOL SOLUTIONS, INC.		767.49
				Warrant Total	\$767.49
659090 150739	R68 14-0010-540-0000-8100-5600-0000-0	092476	All Stage Construction and Development Inc.		1,850.00
				Warrant Total	\$1,850.00
659091	R69	013706	CITY OF MADERA		
	01-0000-260-0000-8200-5530-5600-0				1,093.28
	01-0000-280-0000-8200-5530-6930-0				175.56
	01-0000-280-0000-8200-5530-6940-0				175.56
	01-0000-290-0000-8200-5530-0000-0				4,215.20
	01-0000-300-0000-8200-5530-0000-0				1,903.32
	01-0000-350-0000-8200-5530-0000-0				214.46
	01-0000-390-0000-8200-5530-0000-0				10,251.44
	01-0000-400-0000-8200-5530-0000-0				4,576.63
	01-0000-420-0000-8200-5530-0000-0				1,682.50
	01-0000-440-0000-8200-5530-0000-0				2,130.15
	01-0000-450-0000-8200-5530-0000-0				176.63
	01-0000-455-0000-8200-5530-0000-0				872.01
	01-0000-460-0000-8200-5530-0000-0				2,450.52
	01-0000-470-0000-8200-5530-0000-0				2,870.14
	01-0000-490-0000-8200-5530-0000-0				827.71
	01-0000-520-0000-8200-5530-0000-0				1,815.94
	01-0000-560-0000-8200-5530-0000-0				362.93
	01-0000-560-0000-8200-5530-0000-0				1,873.37
	01-0000-580-0000-8200-5530-0000-0				2,112.59
	01-0000-600-0000-8200-5530-0000-0				92.71
	01-0000-620-0000-8200-5530-0000-0				81.66
	01-0000-630-0000-8200-5530-0000-0				771.64
	01-0000-650-0000-8200-5530-0000-0				7.65
	11-0010-260-4110-8200-5530-0000-0				214.46
				Warrant Total	\$40,948.06

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Commercial Warrant Listing

For Warrants Dated 08/12/2014 to 08/12/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
659092	R69	944180	ALLIED WASTE SERVICES #917		
		01-0000-260-0000-8200-5550-5600-0			296.66
		01-0000-280-0000-8200-5550-6930-0			52.72
		01-0000-280-0000-8200-5550-6940-0			52.72
		01-0000-290-0000-8200-5550-0000-0			632.58
		01-0000-300-0000-8200-5550-0000-0			546.78
		01-0000-310-0000-8200-5550-0000-0			796.90
		01-0000-320-0000-8200-5550-0000-0			364.52
		01-0000-350-0000-8200-5550-0000-0			83.98
		01-0000-360-0000-8200-5550-0000-0			364.52
		01-0000-360-0000-8200-5550-7910-0			31.27
		01-0000-380-0000-8200-5550-0000-0			365.02
		01-0000-420-0000-8200-5550-0000-0			546.78
		01-0000-440-0000-8200-5550-0000-0			546.78
		01-0000-455-0000-8200-5550-0000-0			423.88
		01-0000-460-0000-8200-5550-0000-0			796.90
		01-0000-470-0000-8200-5550-0000-0			589.68
		01-0000-490-0000-8200-5550-0000-0			291.80
		01-0000-520-0000-8200-5550-0000-0			575.64
		01-0000-530-0000-8200-5550-0000-0			51.69
		01-0000-540-0000-8200-5550-0000-0			51.69
		01-0000-560-0000-8200-5550-0000-0			546.78
		01-0000-570-0000-8200-5550-0000-0			223.95
		01-0000-580-0000-8200-5550-0000-0			546.78
		01-0000-630-0000-8200-5550-0000-0			796.90
		01-0000-650-0000-8200-5550-0000-0			546.78
		01-0000-670-0000-8200-5550-0000-0			632.57
		11-0010-260-4110-8200-5550-0000-0			83.98
		13-5310-260-0000-8200-5550-0000-0			1,147.38
			Warrant Total		\$11,987.63
659093	R69	944180-1	ALLIED WASTE SERV. #917		
		01-0000-400-0000-8200-5550-0000-0			801.21
			Warrant Total		\$801.21
659094	R69	944180-2	ALLIED WASTE SVCS #917		
		01-0000-450-0000-8200-5550-0000-0			765.12
		01-0000-490-0000-8200-5550-0000-0			849.72
		01-0000-600-0000-8200-5550-0000-0			516.59
		01-0000-620-0000-8200-5550-0000-0			516.59
			Warrant Total		\$2,648.02
659095	R69	091968	Madera Valley Water Company		
		01-0000-310-0000-8200-5530-0000-0	Berenda		80.84
			Warrant Total		\$80.84

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Commercial Warrant Listing

For Warrants Dated 08/12/2014 to 08/12/2014

Check/Warr#	Register #	Payee #	Payee Name	Description	Amount
PO #	Account #				
659096	R70	944180	ALLIED WASTE SERVICES #917		
	01-0000-260-0000-8200-5550-5600-0				296.66
	01-0000-280-0000-8200-5550-6930-0				52.72
	01-0000-280-0000-8200-5550-6940-0				52.72
	01-0000-290-0000-8200-5550-0000-0				632.58
	01-0000-300-0000-8200-5550-0000-0				546.78
	01-0000-310-0000-8200-5550-0000-0				796.90
	01-0000-320-0000-8200-5550-0000-0				364.52
	01-0000-350-0000-8200-5550-0000-0				83.98
	01-0000-360-0000-8200-5550-0000-0				364.52
	01-0000-360-0000-8200-5550-7910-0				31.27
	01-0000-380-0000-8200-5550-0000-0				365.02
	01-0000-420-0000-8200-5550-0000-0				546.78
	01-0000-440-0000-8200-5550-0000-0				546.78
	01-0000-460-0000-8200-5550-0000-0				796.90
	01-0000-470-0000-8200-5550-0000-0				589.68
	01-0000-490-0000-8200-5550-0000-0				291.80
	01-0000-520-0000-8200-5550-0000-0				546.78
	01-0000-530-0000-8200-5550-0000-0				51.69
	01-0000-540-0000-8200-5550-0000-0				51.69
	01-0000-560-0000-8200-5550-0000-0				546.78
	01-0000-570-0000-8200-5550-0000-0				223.95
	01-0000-580-0000-8200-5550-0000-0				546.78
	01-0000-630-0000-8200-5550-0000-0				796.90
	01-0000-650-0000-8200-5550-0000-0				546.78
	01-0000-670-0000-8200-5550-0000-0				632.57
	11-0010-260-4110-8200-5550-0000-0				83.98
	13-5310-260-0000-8200-5550-0000-0				1,147.38
				Warrant Total	\$11,534.89

Commercial Warrant Listing
For Warrants Dated 08/12/2014 to 08/12/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659097	R70	090916-1	TIGER, INC		
			01-0000-280-0000-3600-4345-6930-0		4,597.79
			01-0000-290-0000-8200-5515-0000-0		25.85
			01-0000-300-0000-8200-5515-0000-0		12.48
			01-0000-390-0000-8200-5515-0000-0		57.46
			01-0000-400-0000-8200-5515-0000-0		1,402.16
			01-0000-420-0000-8200-5515-0000-0		10.16
			01-0000-440-0000-8200-5515-0000-0		22.03
			01-0000-455-0000-8200-5515-0000-0		3,535.19
			01-0000-460-0000-8200-5515-0000-0		16.29
			01-0000-470-0000-8200-5515-0000-0		-151.29
			01-0000-490-0000-8200-5515-0000-0		2,339.91
			01-0000-520-0000-8200-5515-0000-0		-889.24
			01-0000-560-0000-8200-5515-0000-0		149.53
			01-0000-580-0000-8200-5515-0000-0		16.80
			01-0000-600-0000-8200-5515-0000-0		11.83
			01-0000-620-0000-8200-5515-0000-0		36.85
			01-0000-650-0000-8200-5515-0000-0		6.90
			01-0000-670-0000-8200-5515-0000-0		5.79
			13-5310-260-0000-8200-5515-0000-0		-60.39
			Warrant Total		\$11,146.10
659098	R70	091968	Madera Valley Water Company		
			01-0000-310-0000-8200-5530-0000-0	Berenda	60.00
			Warrant Total		\$60.00
659099	R71	250	BRENDA ATKINS		
			13-5310-260-0000-3700-5230-0000-0		35.28
			Warrant Total		\$35.28
659100	R71	1298	TERESA DELEIJA		
			13-5310-260-0000-3700-5230-0000-0		27.66
			Warrant Total		\$27.66
659101	R71	1848	DORA A GARCIA		
			13-5310-260-0000-3700-5230-0000-0		76.16
			Warrant Total		\$76.16
659102	R71	9054	IRMA GURROLA		
			13-5310-260-0000-3700-5230-0000-0		49.28
			Warrant Total		\$49.28
659103	R71	8398	CARLA C HERNANDEZ		
			13-5310-260-0000-3700-5230-0000-0		10.08
			Warrant Total		\$10.08
659104	R71	2728	JESSICA E KELLEY		
			13-5310-260-0000-3700-5230-0000-0		21.16
			Warrant Total		\$21.16
659105	R71	7152	MARICELA MORENO		
			13-5310-260-0000-3700-5230-0000-0		50.40
			Warrant Total		\$50.40

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Commercial Warrant Listing
For Warrants Dated 08/12/2014 to 08/12/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659106	R71	8172	MARIA L MEDINA		54.88
			13-5310-260-0000-3700-5230-0000-0		
				Warrant Total	\$54.88
659107	R71	5756	ANGELA R MIRELEZ		15.12
			13-5310-260-0000-3700-5230-0000-0		
				Warrant Total	\$15.12
659108	R71	3678	JAMIE MYERS		17.92
			13-5310-260-0000-3700-5230-0000-0		
				Warrant Total	\$17.92
659109	R71	4342	MARGARITA RIVERA		56.56
			13-5310-260-0000-3700-5230-0000-0		
				Warrant Total	\$56.56
659110	R71	4415	ARLENE SAUCEDA		13.10
			13-5310-260-0000-3700-5230-0000-0		
				Warrant Total	\$13.10
659111	R71	4445	KATHY A. RODRIGUEZ		3.36
			13-5310-260-0000-3700-5230-0000-0		
				Warrant Total	\$3.36
659112	R72	024752	GENERAL BUILDERS SUPPLY CO.		236.65
150387			13-5310-260-0000-8110-5640-9260-0		
				Warrant Total	\$236.65
659113	R72	037570	MADERA PRODUCE		19,037.05
150392			13-5310-260-0000-3700-4704-0000-0		
				Warrant Total	\$19,037.05
659114	R72	044898	OFFICE DEPOT BUSINESS		609.09
150395			13-5310-260-0000-3700-4300-0000-0		
				Warrant Total	\$609.09
659115	R72	048281	Pitney Bowes		10,000.00
150398			13-5310-260-0000-3700-5650-0000-0		
				Warrant Total	\$10,000.00
659116	R72	053414	EARTH GRAINS		1,534.46
150385			13-5310-260-0000-3700-4705-0000-0		
				Warrant Total	\$1,534.46
659117	R72	059888	TALKINGTON AIR COND.		228.00
150410			13-5310-260-0000-8110-5640-0000-0		
150410			13-5310-260-0000-8110-5640-9260-0		1,048.00
150410			13-5310-390-0000-8110-5640-0000-0		50.20
150410			13-5310-400-0000-8110-5640-0000-0		420.00
150410			13-5310-490-0000-8110-5640-0000-0		220.00
150410			13-5310-560-0000-8110-5640-0000-0		80.00
				Warrant Total	\$2,046.20
659118	R72	890180	CULLIGAN BOTTLED WATER		129.60
150382			13-5310-260-0000-3700-5650-0000-0		
				Warrant Total	\$129.60

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Report Date: 08/12/2014

Commercial Warrant Listing
For Warrants Dated 08/12/2014 to 08/12/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659119 150404	R72 13-5310-400-0000-8110-5640-0000-0	890963	REFRIGERATION SUPPLY DISTRIBUTOR		178.32
			Warrant Total		\$178.32
659120 150399	R72 13-5310-260-0000-3700-5910-0000-0	976120	PURCHASE POWER		22.69
			Warrant Total		\$22.69
659121 150407	R72 13-5310-260-0000-3700-4300-0000-0	090131	Sparkletts/Alhambra Waters		60.93
			Warrant Total		\$60.93
659122 150377	R72 13-5310-260-0000-3700-5920-0000-0	951810	ACC BUSINESS		51.04
			Warrant Total		\$51.04
659123 150394	R72 13-5310-260-0000-3700-5650-0000-0	893720	Mission Linen Supply		758.25
			Warrant Total		\$758.25
659124 150397	R72 13-5310-000-0000-0000-9320-0000-0	092186	Pepsi Cola		555.20
			Warrant Total		\$555.20
659125	R74 01-0000-260-1110-1000-3902-5600-0	092544	OGLE, MARGARET E.		165.63
			Warrant Total		\$165.63
659126 143561 143561 143561 143561 143561 143561	R75 01-0170-000-0000-0000-9509-0000-0 01-0170-000-0000-0000-9509-0000-0 01-0170-000-0000-0000-9509-0000-0 01-0170-000-0000-0000-9509-0000-0 01-0170-000-0000-0000-9509-0000-0 01-0170-000-0000-0000-9509-0000-0 01-0170-000-0000-0000-9509-0000-0	091924-1	EASTBAY INC		-557.28 -557.28 -371.52 7,500.40 8,429.20 8,499.20
			Warrant Total		\$22,942.72

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Madera Unified School District
Commercial Warrant Listing
For Warrants Dated 08/12/2014 to 08/12/2014

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Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659127	R75	092415	Castech Pest Services		14,500.00
144234	14-0010-000-0000-0000-9509-0000-0				
Warrant Total					\$14,500.00
District Totals					115 Warrants for \$1,606,132.30

Fund Totals	Amount
01 - General Fund	\$292,056.43
11 - Adult Education	\$382.42
13 - Cafeteria	\$40,195.95
14 - Deferred Maintenance	\$41,050.00
40 - Special Reserve - Cap Outlay	\$2,430.00
56 - Debt Service Fund	\$1,230,017.50
Total	\$1,606,132.30

532

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

83630	<u>26 PRISON MITIGATION</u>	-	-	\$	-
83620	<u>30 STATE SCHOOL BLDG.</u>	-	-		
	<u>LEASE PURCHASE</u>	-	-	\$	-
83600	<u>31 REFURBISHMENT</u>	-	-	\$	-
83670	<u>32 ROOF REPLACEMENT</u>	-	-	\$	-
83730	<u>35 SCHOOL FACILITIES</u>	-	-	\$	-
83610	<u>40 SPECIAL RESERVE</u>	-	-	\$	-
83660	<u>41 BUILDING FUND</u>	-	-	\$	-
83690	<u>42 AG FARM BLDG. FUND</u>	-	-	\$	-
83650	<u>43 C.O.P. PROCEEDS</u>	-	-	\$	-
	<u>SPECIAL RESERVE</u>	-	-	\$	-
83710	<u>49 REDEVELOPMENT</u>	-	-	\$	-
	<u>SPECIAL RESERVE</u>	-	-	\$	-
88510	<u>53 STATE SCHOOL LOAN</u>	-	-	\$	-
	<u>REPAY</u>	-	-	\$	-
88610	<u>54 LEASE PURCHASE</u>	-	-	\$	-
83640	<u>56 C.O.P. DEBT SERVICE</u>	-	-	\$	-
83580	<u>67 INSURANCE RESERVE</u>	-	-	\$	-
83570	<u>73 TRUST FUND</u>	-	-	\$	-
83520	<u>74 ATHLETIC FUND</u>	-	-	\$	-

GRAND TOTAL: \$ 1,120,947.07

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:

SUBMITTED BY: MADERA UNIFIED SCHOOL DISTRICT

REGISTER NUMBERS IN REQUEST:

R: _____

R: _____

TOTALS BY FUNDS:

534

**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: \$ 761,225.16

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:

Fiscal Year: 2015

Madera Unified School District

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Commercial Warrant Listing
For Warrants Dated 08/20/2014 to 08/20/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659436	R76	948510-1	RENAISSANCE LEARNING, INC.		45.00
	01-9170-000-0000-0000-9509-0000-0				
			Warrant Total		\$45.00
659437	R76	075208	MADERA UNIFIED PETTY CASH ACCT		152.79
	11-0010-000-0000-0000-9509-0000-0		JUNE 2014		
			Warrant Total		\$152.79
659438	R77	044898-5	OFFICE DEPOT		-0.01
143945	12-6105-000-0000-0000-9509-0000-0				11,701.82
143945	12-6105-000-0000-0000-9509-0000-0				
			Warrant Total		\$11,701.81
659439	R77	047550	PETERS BROS. NURSERY		54.00
143766	01-0000-000-0000-0000-9509-0000-0				
			Warrant Total		\$54.00
659440	R77	914910-1	LC SERVICES		836.33
140277	01-7230-000-0000-0000-9509-0000-0				
			Warrant Total		\$836.33
659441	R77	958270	MADERA CLUBHOUSE RESTAURANT		565.24
144230	01-0595-000-0000-0000-9509-0000-0				
			Warrant Total		\$565.24
659442	R77	989550-1	GIBBS INTERNATIONAL TRUCKS, INC		807.62
140271	01-7230-000-0000-0000-9509-0000-0				
			Warrant Total		\$807.62
659443	R77	998250-1	ME-N-ED'S PIZZERIA		105.14
140946	01-4124-000-0000-0000-9509-0000-0		ADAMS		
			Warrant Total		\$105.14
659444	R77	999000	IMAGE 2000		207.36
144118	01-0000-000-0000-0000-9509-0000-0				
			Warrant Total		\$207.36
659445	R77	090226-1	ROSETTA STONE LTD		745.00
143285	01-0900-000-0000-0000-9509-0000-0				
			Warrant Total		\$745.00
659446	R77	900900	N V B EQUIPMENT		166.97
140282	01-7230-000-0000-0000-9509-0000-0				
			Warrant Total		\$166.97
659447	R77	091398	NAPA AUTO PARTS		94.54
140283	01-7230-000-0000-0000-9509-0000-0				
			Warrant Total		\$94.54
659448	R77	091768	Interstate Truck Center		121.12
144201	01-0000-000-0000-0000-9509-0000-0				
			Warrant Total		\$121.12

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Commercial Warrant Listing
For Warrants Dated 08/20/2014 to 08/20/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659449	R77	091802	Global Web Technology LLC		
141036	01-6010-000-0000-0000-9509-0000-0				783.92
141042	01-6010-000-0000-0000-9509-0000-0				12,089.23
			Warrant Total		\$12,873.15
659450	R77	092119	Link 3 Integration, Inc		
143007	01-0000-000-0000-0000-9509-0000-0				195.00
			Warrant Total		\$195.00
659451	R77	092151-1	HAJOCA CORP.		
140674	01-8150-000-0000-0000-9509-0000-0				179.32
			Warrant Total		\$179.32
659452	R77	092452-1	MEDICAL TRAINING CONSULTANTS INC.		
143712	11-3555-000-0000-0000-9509-0000-0				716.36
143712	11-3555-000-0000-0000-9509-0000-0				1,192.00
			Warrant Total		\$1,908.36
659453	R77	092471	React Medical Training, Inc.		
143949	01-9665-000-0000-0000-9509-0000-0				45.00
143949	01-9665-000-0000-0000-9509-0000-0				95.00
			Warrant Total		\$140.00
659454	R78	091825-1	CALIFORNIA TEACHING FELLOWS FOUNDATION		
144235	01-0010-000-0000-0000-9509-0000-0				47,872.51
			Warrant Total		\$47,872.51
659455	R78	091924-1	EASTBAY INC		
143443	01-0045-000-0000-0000-9509-0000-0				479.71
143443	01-0045-000-0000-0000-9509-0000-0				693.01
143444	01-0045-000-0000-0000-9509-0000-0				1,804.21
143446	01-0045-000-0000-0000-9509-0000-0				-124.19
143446	01-0045-000-0000-0000-9509-0000-0				143.01
143446	01-0045-000-0000-0000-9509-0000-0				176.93
143446	01-0045-000-0000-0000-9509-0000-0				211.17
143446	01-0045-000-0000-0000-9509-0000-0				211.17
143446	01-0045-000-0000-0000-9509-0000-0				252.03
143453	01-0045-000-0000-0000-9509-0000-0				1.03
143453	01-0045-000-0000-0000-9509-0000-0				30.72
143453	01-0045-000-0000-0000-9509-0000-0				30.72
143453	01-0045-000-0000-0000-9509-0000-0				914.48
143464	01-0045-000-0000-0000-9509-0000-0				187.00
143466	01-0045-000-0000-0000-9509-0000-0				420.87
			Warrant Total		\$5,431.87
659456	R80	000005	ACSA		
151021	01-0015-260-0000-7180-5300-6910-0		ilori,babatunde		1,016.82
			Warrant Total		\$1,016.82
659457	R80	007480-1	BLICK ART MATERIALS		
150451	01-0000-540-3200-1000-4310-0000-0				464.11
			Warrant Total		\$464.11

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659458 150847	R80 01-0000-400-1300-2700-5800-0000-0	009528	CAL VALLEY PRINTING	291.60
			Warrant Total	\$291.60
659459 151044	R80 01-0025-490-1305-1000-4300-0000-0	021282-1	EVANS FEED & LIVESTOCK SUPPLY	57.77
			Warrant Total	\$57.77
659460 150233 150233 150734	R80 01-0000-450-0000-8220-5800-0000-0 01-0000-450-0000-8220-5800-0000-0 14-0010-520-0000-8110-5630-0000-0	022600	47TH PLACE CARPET SHOP	1,762.55 3,933.20 4,759.88
			Warrant Total	\$10,455.63
659461 150443 150443 150459	R80 01-3010-260-1110-2495-5800-4870-5 01-3010-260-1110-2495-5910-4870-5 01-0000-260-0000-7200-5910-5600-0	916950	CENTRAL VALLEY PRESORT	4,210.10 4,210.10 2,030.34
			Warrant Total	\$10,450.54
659462 150581	R80 01-0000-490-1300-2700-5650-0000-0	920050-2	CENGAGE LEARNING/GALE	4,410.00
			Warrant Total	\$4,410.00
659463 150618	R80 01-0000-000-0000-0000-9320-0000-0	920214-1	E POLY STAR, INC	3,126.60
			Warrant Total	\$3,126.60
659464 151064	R80 01-0595-260-0000-7200-5800-5600-0	924810	ANDY'S SPORTS	60.46
			Warrant Total	\$60.46
659465 150584	R80 01-0000-490-1300-1000-4310-0000-0	934910-1	CDW GOVERNMENT, INC	35.52
			Warrant Total	\$35.52
659466 150204 150557 150557 150613 150707	R80 01-8150-450-0000-8110-4300-0000-0 01-0000-470-0000-8210-4300-0000-0 01-0000-470-0000-8210-4300-0000-0 01-0000-000-0000-0000-9320-0000-0 01-0000-490-0000-8210-4300-0000-0	937140-1	ENVIROCLEAN SANITATION SUPPLY	161.96 159.84 388.80 4,212.00 441.72
			Warrant Total	\$5,364.32
659467 150517 150536	R80 01-0000-670-1200-1000-5800-0000-0 01-0000-670-0000-8210-5800-0000-0	971300-1	First String Sports	1,123.10 993.25
			Warrant Total	\$2,116.35

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659468	R80	090043	ALLIED ELECTRIC MOTOR SERVICE		
150133	01-8150-450-0000-8110-4300-0000-0				26.96
150133	01-8150-450-0000-8110-4300-0000-0				127.36
150133	01-8150-450-0000-8110-4300-0000-0				473.75
150133	01-8150-450-0000-8110-4300-0000-0				1,260.55
			Warrant Total		\$1,888.62
659469	R80	090052-1	FASTENAL COMPANY		
150196	01-8150-450-0000-8110-4300-0000-0				299.82
			Warrant Total		\$299.82
659470	R80	034805	DR ED LETOURNEAU		
151039	01-0025-490-1305-1000-4300-0000-0				30.00
151039	01-0025-490-1305-1000-4300-0000-0				30.00
			Warrant Total		\$60.00
659471	R80	013917	CLOVIS WEST HIGH		
150994	01-0000-490-1315-4200-5808-0000-0		golden eagle		180.00
			Warrant Total		\$180.00
659472	R80	902500	CLOVIS NORTH HIGH SCHOOL		
150993	01-0000-490-1315-4200-5808-0000-0		twilight invitational		180.00
			Warrant Total		\$180.00
659473	R80	090474	FRESNO HIGH SCHOOL		
150996	01-0000-490-1315-4200-5808-0000-0		kick off classic		315.00
151000	01-0000-490-1315-4200-5808-0000-0		girls water polo		300.00
			Warrant Total		\$615.00
659474	R80	933810-1	ALLIED STORAGE CONTAINERS, INC.		
150421	01-0000-450-0000-8220-5600-0000-0				22.29
150421	01-0000-450-0000-8220-5600-0000-0				25.14
			Warrant Total		\$47.43
659475	R80	090780-1	THE COLLEGE BOARD-WRO		
150862	01-1100-260-1300-1000-4100-6220-0				44,910.86
150893	01-0000-260-1300-1000-4100-6220-0				203,933.56
150893	01-1100-260-1300-1000-4100-6220-0				18,207.46
			Warrant Total		\$267,051.88
659476	R80	091646	First to the Finish		
151050	01-0000-400-1315-4200-4310-0000-0				531.36
			Warrant Total		\$531.36
659477	R80	091661	CRS		
150883	01-8150-450-0000-8110-5600-1570-0				100.00
			Warrant Total		\$100.00
659478	R80	091758	American Seal Coating		
150295	14-0010-580-0000-8110-5600-0000-0		Washington		8,538.00
150296	14-0010-560-0000-8110-5600-0000-0		TJ		6,131.00
150297	14-0010-340-0000-8110-5600-0000-0		Eastin		8,668.00
			Warrant Total		\$23,337.00

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659479 150105	R80 01-8150-450-0000-8110-4300-0000-0	091788	Cartbarn		664.68
			Warrant Total		\$664.68
659480 150588	R80 01-0000-260-3800-2100-4300-6070-0	091868	Drumrights Office Supplies		2,172.96
			Warrant Total		\$2,172.96
659481 150830	R80 01-0000-260-0000-7510-5885-5100-0	091883-1	Environmental Systems Research Institute Inc		810.00
			Warrant Total		\$810.00
659482 150890	R80 01-0170-390-1215-4200-4310-6530-0	091924-1	EASTBAY INC		953.80
			Warrant Total		\$953.80
659483 151063	R80 01-0000-490-1315-4200-5800-0000-0	092166	CMAC	kickoff dinner	567.00
			Warrant Total		\$567.00
659484 150602 150602	R80 01-0510-260-0000-7200-5800-5600-0 01-0510-260-0000-7200-5800-5600-0	092236	Don Weaver	July 2014 July 2014	338.24 3,540.00
			Warrant Total		\$3,878.24
659485 151071 151071 151071	R80 01-7405-260-0000-7700-6485-0000-0 01-7405-260-0000-7700-6485-0000-0 01-7405-260-0000-7700-6485-0000-0	092464-1	AMS. NET		950.00 1,925.00 8,881.49
			Warrant Total		\$11,756.49
659486 150064 150064	R80 14-0010-460-0000-8500-6200-0000-0 14-0010-580-0000-8500-6200-0000-0	092504	Better Flooring Inc.		4,505.80 66,906.20
			Warrant Total		\$71,412.00
659487 150501 150501 150501 150501 150501	R80 14-0010-390-0000-8110-5640-0000-0 14-0010-400-0000-8110-5640-0000-0 14-0010-490-0000-8110-5640-0000-0 14-0010-490-0000-8110-5640-0000-0 14-0010-600-0000-8110-5640-0000-0	092519	American Eagle Enterprises	MLK MHS MSHS MSHS DESMOND	4,420.00 3,150.00 2,450.00 4,850.00 2,150.00
			Warrant Total		\$17,020.00
659488 150603	R80 01-6500-260-5770-1110-4310-0000-0	092521	Chester Creek Technology		72.56
			Warrant Total		\$72.56
659489 150968	R80 25-9125-260-0000-0000-8681-0000-0	092545	Fresno Land Company Inc.	dev fee 11226	27,372.45
			Warrant Total		\$27,372.45

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659490	R81	000073-1	A-Z BUS SALES		
150153	01-0000-000-0000-0000-9322-0000-0				43.29
150153	01-0000-280-0000-3600-5640-6930-0				35.00
			Warrant Total		\$78.29
659491	R81	012241	CENTRAL VALLEY TRUCK CENTER		
150161	01-0000-000-0000-0000-9322-0000-0				17.04
150161	01-0000-000-0000-0000-9322-0000-0				228.82
150161	01-0000-000-0000-0000-9322-0000-0				352.07
			Warrant Total		\$597.93
659492	R81	016100-1	CUMMINS PACIFIC LLC		
150174	01-0000-280-0000-3600-5640-6930-0				341.60
150174	01-0000-280-0000-3600-5640-6930-0				4,756.11
			Warrant Total		\$5,097.71
659493	R81	090296-1	ALL STAR GLASS		
150148	01-0000-280-0000-3600-5640-6930-0				313.13
			Warrant Total		\$313.13
659494	R81	090893-1	BUSWEST		
150160	01-0000-000-0000-0000-9322-0000-0				131.38
150160	01-0000-000-0000-0000-9322-0000-0				177.33
150160	01-0000-000-0000-0000-9322-0000-0				471.59
150160	01-0000-000-0000-0000-9322-0000-0				776.80
150160	01-0000-000-0000-0000-9322-0000-0				1,064.26
150160	01-0000-000-0000-0000-9322-0000-0				3,793.65
150160	01-0000-000-0000-0000-9322-0000-0				
			Warrant Total		\$6,415.01
659495	R81	091395	Franzen-Hill Corporation		
150178	01-0000-280-0000-3600-5640-6930-0				228.00
150178	01-0000-280-0000-3600-5640-6930-0				3,940.38
			Warrant Total		\$4,168.38
659496	R81	091887	Don's Mobile Glass		
150693	01-0000-280-0000-3600-5640-6930-0				35.00
150693	01-0000-280-0000-3600-5640-6930-0				35.00
150693	01-0000-280-0000-3600-5640-6930-0				35.00
150693	01-0000-280-0000-3600-5640-6930-0				35.00
150693	01-0000-280-0000-3600-5640-6930-0				35.00
150693	01-0000-280-0000-3600-5640-6930-0				45.00
150693	01-0000-280-0000-3600-5640-6930-0				45.00
150693	01-0000-280-0000-3600-5640-6930-0				45.00
150693	01-0000-280-0000-3600-5640-6930-0				45.00
150693	01-0000-280-0000-3600-5640-6930-0				65.00
150693	01-0000-280-0000-3600-5640-6930-0				137.35
150693	01-0000-280-0000-3600-5640-6930-0				147.00
			Warrant Total		\$704.35
659497	R81	092522-1	BUSWEST		
150652	01-0000-280-0000-3600-5800-6930-0				2,560.00
			Warrant Total		\$2,560.00

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PO #	Account #				
659498	R81	092529	Art's Uphoistery		179.52
150694	01-0000-280-0000-3600-5640-6930-0				
Warrant Total					\$179.52
659499	R82	039206-4	MC GRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC		69.17
143555	01-3550-000-0000-0000-9509-0000-0				1,805.04
143555	01-3550-000-0000-0000-9509-0000-0				17,634.97
143822	01-1100-000-0000-0000-9509-0000-0				62,712.97
143822	01-1100-000-0000-0000-9509-0000-0				74,665.34
143823	01-1100-000-0000-0000-9509-0000-0				76,861.53
143824	01-1100-000-0000-0000-9509-0000-0				66,999.70
143825	01-1100-000-0000-0000-9509-0000-0				2,089.54
143826	01-0010-000-0000-0000-9509-0000-0				17,634.97
143826	01-0010-000-0000-0000-9509-0000-0				60,579.92
143826	01-0010-000-0000-0000-9509-0000-0				17,634.97
143827	01-0010-000-0000-0000-9509-0000-0				51,664.16
143827	01-0010-000-0000-0000-9509-0000-0				2,494.09
143828	01-0010-000-0000-0000-9509-0000-0				57,578.91
143828	01-0010-000-0000-0000-9509-0000-0				
Warrant Total					\$510,425.28

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PO #	Account #		Description		
659500	R83	927300-1	HM RECEIVABLES CO LLC		
143853	01-0010-000-0000-0000-9509-0000-0				95.48
143853	01-0010-000-0000-0000-9509-0000-0				9,594.98
143865	01-0010-000-0000-0000-9509-0000-0				6,323.12
143865	01-0010-000-0000-0000-9509-0000-0				13,063.90
143867	01-0010-000-0000-0000-9509-0000-0				1,694.87
143867	01-0010-000-0000-0000-9509-0000-0				6,062.36
143867	01-0010-000-0000-0000-9509-0000-0				14,470.27
143876	01-0010-000-0000-0000-9509-0000-0				3,520.07
143876	01-0010-000-0000-0000-9509-0000-0				4,237.16
143876	01-0010-000-0000-0000-9509-0000-0				15,000.72
143877	01-0010-000-0000-0000-9509-0000-0				3,520.07
143877	01-0010-000-0000-0000-9509-0000-0				4,237.16
143877	01-0010-000-0000-0000-9509-0000-0				14,297.53
143878	01-0010-000-0000-0000-9509-0000-0				3,389.73
143878	01-0010-000-0000-0000-9509-0000-0				3,520.07
143878	01-0010-000-0000-0000-9509-0000-0				13,582.14
143879	01-0010-000-0000-0000-9509-0000-0				8,604.67
143879	01-0010-000-0000-0000-9509-0000-0				17,319.63
143880	01-0010-000-0000-0000-9509-0000-0				9,191.35
143880	01-0010-000-0000-0000-9509-0000-0				16,776.99
143998	01-0010-000-0000-0000-9509-0000-0				5,518.53
143999	01-0010-000-0000-0000-9509-0000-0				5,518.53
144000	01-0010-000-0000-0000-9509-0000-0				5,518.53
144098	01-0010-000-0000-0000-9509-0000-0				23.75
144098	01-0010-000-0000-0000-9509-0000-0				837.80
144098	01-0010-000-0000-0000-9509-0000-0				1,365.47
144099	01-0010-000-0000-0000-9509-0000-0				23.75
144099	01-0010-000-0000-0000-9509-0000-0				685.96
144099	01-0010-000-0000-0000-9509-0000-0				1,196.91
144101	01-0010-000-0000-0000-9509-0000-0				23.75
144101	01-0010-000-0000-0000-9509-0000-0				685.96
144101	01-0010-000-0000-0000-9509-0000-0				1,196.91
144103	01-0010-000-0000-0000-9509-0000-0				127.30
144103	01-0010-000-0000-0000-9509-0000-0				1,412.63
Warrant Total					\$192,638.05

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659501	R83	927300-1	HM RECEIVABLES CO LLC		
143846	01-0010-000-0000-0000-9509-0000-0				286.44
143846	01-0010-000-0000-0000-9509-0000-0				15,865.44
143848	01-0010-000-0000-0000-9509-0000-0				190.96
143848	01-0010-000-0000-0000-9509-0000-0				11,007.61
143849	01-0010-000-0000-0000-9509-0000-0				95.48
143849	01-0010-000-0000-0000-9509-0000-0				8,303.03
143854	01-0010-000-0000-0000-9509-0000-0				286.44
143854	01-0010-000-0000-0000-9509-0000-0				15,865.44
143855	01-0010-000-0000-0000-9509-0000-0				190.96
143855	01-0010-000-0000-0000-9509-0000-0				13,160.91
143861	01-0010-000-0000-0000-9509-0000-0				41,773.05
143862	01-0010-000-0000-0000-9509-0000-0				33,160.05
143863	01-0010-000-0000-0000-9509-0000-0				32,298.75
143864	01-0010-000-0000-0000-9509-0000-0				6,323.12
143864	01-0010-000-0000-0000-9509-0000-0				13,767.08
143866	01-0010-000-0000-0000-9509-0000-0				6,323.12
143866	01-0010-000-0000-0000-9509-0000-0				13,224.44
143868	01-0010-000-0000-0000-9509-0000-0				847.43
143868	01-0010-000-0000-0000-9509-0000-0				1,173.36
143868	01-0010-000-0000-0000-9509-0000-0				4,589.03
143868	01-0010-000-0000-0000-9509-0000-0				847.43
143869	01-0010-000-0000-0000-9509-0000-0				1,173.36
143869	01-0010-000-0000-0000-9509-0000-0				4,589.03
143869	01-0010-000-0000-0000-9509-0000-0				1,760.03
143870	01-0010-000-0000-0000-9509-0000-0				2,542.29
143870	01-0010-000-0000-0000-9509-0000-0				8,302.12
143870	01-0010-000-0000-0000-9509-0000-0				847.43
143871	01-0010-000-0000-0000-9509-0000-0				1,173.36
143871	01-0010-000-0000-0000-9509-0000-0				4,589.03
143871	01-0010-000-0000-0000-9509-0000-0				3,389.73
143872	01-0010-000-0000-0000-9509-0000-0				3,520.07
143872	01-0010-000-0000-0000-9509-0000-0				13,582.14
143872	01-0010-000-0000-0000-9509-0000-0				4,106.75
143874	01-0010-000-0000-0000-9509-0000-0				5,084.60
143874	01-0010-000-0000-0000-9509-0000-0				
Warrant Total					\$274,239.51

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659502	R83	927300-1	HM RECEIVABLES CO LLC		
143128	01-3010-000-0000-0000-9509-0000-3				11,422.08
143128	01-3010-000-0000-0000-9509-0000-4				5.70
143128	01-3010-000-0000-0000-9509-0000-4				42.57
143128	01-3010-000-0000-0000-9509-0000-4				170.30
143128	01-3010-000-0000-0000-9509-0000-4				235.14
143128	01-3010-000-0000-0000-9509-0000-4				235.66
143128	01-3010-000-0000-0000-9509-0000-4				441.33
143128	01-3010-000-0000-0000-9509-0000-4				509.29
143128	01-3010-000-0000-0000-9509-0000-4				513.30
143128	01-3010-000-0000-0000-9509-0000-4				6,613.35
143874	01-0010-000-0000-0000-9509-0000-0				16,949.74
143875	01-0010-000-0000-0000-9509-0000-0				3,520.07
143875	01-0010-000-0000-0000-9509-0000-0				4,237.16
143875	01-0010-000-0000-0000-9509-0000-0				15,358.41
				Warrant Total	\$60,254.10
659503	R84	054000-2	SCHOOL SPECIALTY		
150452	01-0000-540-3200-1000-4310-0000-0				138.01
150453	01-0000-540-3200-1000-4310-0000-0				141.24
150454	01-0000-540-3200-1000-4310-0000-0				23.59
				Warrant Total	\$302.84
659504	R84	060697	TECO PRODUCTS COMPANY		
150132	01-8150-450-0000-8110-4300-0000-0				18.58
150132	01-8150-450-0000-8110-4300-0000-0				24.83
150132	01-8150-450-0000-8110-4300-0000-0				26.19
150132	01-8150-450-0000-8110-4300-0000-0				29.00
150132	01-8150-450-0000-8110-4300-0000-0				32.13
150132	01-8150-450-0000-8110-4300-0000-0				32.66
150132	01-8150-450-0000-8110-4300-0000-0				36.99
150132	01-8150-450-0000-8110-4300-0000-0				38.72
150132	01-8150-450-0000-8110-4300-0000-0				43.29
150132	01-8150-450-0000-8110-4300-0000-0				44.81
150132	01-8150-450-0000-8110-4300-0000-0				49.82
150132	01-8150-450-0000-8110-4300-0000-0				50.44
150132	01-8150-450-0000-8110-4300-0000-0				51.30
150132	01-8150-450-0000-8110-4300-0000-0				62.55
150132	01-8150-450-0000-8110-4300-0000-0				66.59
150132	01-8150-450-0000-8110-4300-0000-0				73.98
150132	01-8150-450-0000-8110-4300-0000-0				78.42
150132	01-8150-450-0000-8110-4300-0000-0				92.55
150132	01-8150-450-0000-8110-4300-0000-0				94.31
150132	01-8150-450-0000-8110-4300-0000-0				108.16
150256	01-0000-000-0000-0000-9322-0000-0				6.21
150256	01-0000-000-0000-0000-9322-0000-0				24.73
150564	01-0000-400-0000-8210-4300-0000-0				23.65
150564	01-0000-400-0000-8210-4300-0000-0				43.47
				Warrant Total	\$1,153.38

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659505	R84	062585-1	UNISOURCE WORLDWIDE, INC.		
150344	01-0000-260-0000-7550-4300-5700-0				195.49
150344	01-0000-260-0000-7550-4300-5700-0				1,096.87
150344	01-0000-260-0000-7550-4300-5700-0				1,490.40
			Warrant Total		\$2,782.76
659506	R84	062676	UNITED PARCEL SERVICE		
151060	01-0000-260-0000-7200-5910-5600-0				90.40
			Warrant Total		\$90.40
659507	R84	064030	VALLEY IRON INC.		
150101	01-8150-450-0000-8110-4300-0000-0				253.07
			Warrant Total		\$253.07
659508	R84	931660-1	SEHI COMPUTER PRODUCTS INC		
150610	01-0000-260-3800-2100-4485-6070-0				1,263.60
			Warrant Total		\$1,263.60
659509	R84	935990-3	SCHOLASTIC INC		
150589	01-0000-470-1200-1000-4480-0000-0				1,618.92
150685	01-3010-630-1200-1000-5885-4200-5				1,618.92
			Warrant Total		\$3,237.84
659510	R84	957560	RANDIK		
150688	01-0000-000-0000-0000-9320-0000-0				2,036.02
			Warrant Total		\$2,036.02
659511	R84	970120-1	SCHOOL SPECIALTY INC.		
150471	01-6500-260-5770-1110-4310-0000-0				297.38
			Warrant Total		\$297.38
659512	R84	995140	VALLEY FEED		
151042	01-0025-490-1305-1000-4300-0000-0				36.52
151042	01-0025-490-1305-1000-4300-0000-0				225.51
151042	01-0025-490-1305-1000-4300-0000-0				296.56
			Warrant Total		\$558.59
659513	R84	090072-1	UNISOURCE WORLDWIDE INC		
150310	01-0000-000-0000-0000-9320-0000-0				8,206.79
150547	01-0000-650-0000-8210-4300-0000-0				222.83
150608	01-0000-390-0000-8210-4300-0000-0				209.57
150634	01-0000-000-0000-0000-9320-0000-0				1,929.22
			Warrant Total		\$10,568.41
659514	R84	901630	WESTERN BAND ASSOCIATION		
151077	01-0000-490-1358-1000-4310-0000-0				1,550.00
			Warrant Total		\$1,550.00
659515	R84	893590	SUNNYSIDE HIGH SCHOOL		
150974	01-0000-490-1315-4200-5808-0000-0				303.00
150995	01-0000-490-1315-4200-5808-0000-0				339.00
150998	01-0000-490-1315-4200-5808-0000-0				286.00
			Warrant Total		\$928.00

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659516 150308	R84 01-1100-260-1300-1000-4100-6220-0	091880	Textbook Warehouse		1,080.00
			Warrant Total		\$1,080.00
659517 150203 150203 150203 150203	R84 01-0000-450-0000-8220-5805-0000-0 01-0000-450-0000-8220-5805-0000-0 01-0000-450-0000-8220-5805-0000-0 01-0000-450-0000-8220-5805-0000-0	092082	UniFirst		324.75 440.25 980.33 1,064.54
			Warrant Total		\$2,809.87
659518 150782	R84 01-0000-260-0000-7550-5620-5700-0	092150-1	U.S. BANK EQUIPMENT FINANCE		10,585.20
			Warrant Total		\$10,585.20
659519 150542 150542 150542 150542	R84 01-0015-260-0001-2100-5600-4090-0 01-0015-260-0001-2100-5600-4090-0 01-0015-260-0001-2100-5930-4090-0 01-0015-260-0001-2100-5930-4090-0	092495-1	AT&T DATACOMM, INC		78.15 667.80 1.88 16.08
			Warrant Total		\$763.91
659520 150655 150655	R84 14-0010-580-0000-8500-6200-0000-0 14-0010-580-0000-8500-6200-0000-0	092523	Vera's Painting		3,815.00 72,485.00
			Warrant Total		\$76,300.00
659521 150949	R84 01-0000-260-0000-7150-5801-6900-0	092542	Powell, Larry L.		2,000.00
			Warrant Total		\$2,000.00
659522 151018	R84 01-0000-260-0000-2420-5200-6240-0	092547	Horton Grand Hotel	REBECCA MALMO	267.76
			Warrant Total		\$267.76
659523	R85 01-0000-450-0000-8200-5200-0000-0	7645	NICK LUCCESI		43.12
			Warrant Total		\$43.12
659524	R85 01-0000-260-0000-7400-5200-5260-0	7934	MARY SIEGL		25.20
			Warrant Total		\$25.20
659525	R85 01-0000-450-0000-8200-5200-0000-0	9548	MOISES SALAS		47.04
			Warrant Total		\$47.04
659526	R85 01-0000-260-0000-7110-5200-5600-0	5371	MARIA VELARDE-GARCIA		267.36
			Warrant Total		\$267.36
659527	R85 01-0000-260-0000-7700-5200-5050-0	10266	DAVID ISAAC SOLORIO		12.49
			Warrant Total		\$12.49

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659528	R85	10351	CARLOS TAPIA LEAL		82.32
			01-0000-260-0000-7700-5200-5050-0		
			Warrant Total		\$82.32
659529	R85	10667	VICTOR MANUEL VILLAR		69.01
			01-0000-260-0000-7150-5200-6100-0		
			Warrant Total		\$69.01
659530	R86	025024-1	GEORGE'S AUTO SUPPLY, INC		1.79
150166			01-0000-000-0000-0000-9322-0000-0		4.66
150166			01-0000-000-0000-0000-9322-0000-0		9.24
150166			01-0000-000-0000-0000-9322-0000-0		13.00
150166			01-0000-000-0000-0000-9322-0000-0		5.03
150166			01-0000-280-0000-3600-4300-6930-0		
			Warrant Total		\$33.72
659531	R86	029179	THE HORN SHOP		350.80
150066			01-1100-260-1255-4100-5640-6250-0		626.06
150066			01-1100-260-1255-4100-5640-6250-0		649.66
150066			01-1100-260-1255-4100-5640-6250-0		1,193.80
150066			01-1100-260-1255-4100-5640-6250-0		1,233.28
150066			01-1100-260-1255-4100-5640-6250-0		1,311.22
150066			01-1100-260-1255-4100-5640-6250-0		1,357.04
150066			01-1100-260-1255-4100-5640-6250-0		1,358.54
150066			01-1100-260-1255-4100-5640-6250-0		1,414.00
150066			01-1100-260-1255-4100-5640-6250-0		1,528.68
150066			01-1100-260-1255-4100-5640-6250-0		1,559.48
150066			01-1100-260-1255-4100-5640-6250-0		1,712.24
150066			01-1100-260-1255-4100-5640-6250-0		1,724.98
150066			01-1100-260-1255-4100-5640-6250-0		1,876.56
150066			01-1100-260-1255-4100-5640-6250-0		1,897.52
150550			01-0000-490-1355-4100-5640-2320-0		2,752.36
			Warrant Total		\$22,546.22
659532	R86	034482	LEE'S CONCRETE MATERIALS CO.		25.55
150109			01-8150-450-0000-8110-4300-1570-0		29.70
150109			01-8150-450-0000-8110-4300-1570-0		65.02
150109			01-8150-450-0000-8110-4300-1570-0		
			Warrant Total		\$120.27
659533	R86	037775	MADERA TRIBUNE		75.00
150601			01-0000-260-0000-7150-4320-6100-0	SUBSCRIPTION	75.00
151002			01-0000-260-0000-7150-4320-6900-0	SUBSCRIPTION	
			Warrant Total		\$150.00
659534	R86	047226	PECKS PRINTERY		331.56
150212			01-8150-450-0000-8110-5800-0000-0		
			Warrant Total		\$331.56
659535	R86	910280	HOLIDAY'S AUTO SPECIALTIES, INC.		883.94
150169			01-0000-280-0000-3600-5640-6930-0		
			Warrant Total		\$883.94

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659536 150170	R86 01-0000-280-0000-3600-5800-6930-0	914690	HOT TANK SUPPLY COMPANY		595.45
			Warrant Total		\$595.45
659537 150172	R86 01-0000-280-0000-3600-5800-6930-0	914910-1	LC SERVICES		325.00
			Warrant Total		\$325.00
659538 150192 150192 150192 150192 150192 150192 150266 150266	R86 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-4300-0000-0 01-8150-450-0000-8110-5630-0000-0 01-8150-450-0000-8110-5630-0000-0 01-8150-450-0000-8110-5630-0000-0 01-0000-000-0000-0000-9322-0000-0 01-0000-280-0000-3600-5640-6930-0	980000	MADERA GLASS & MIRROR CO.		7.28 146.16 280.34 105.00 105.00 125.00 138.33 17.28
			Warrant Total		\$924.39
659539 150181	R86 01-0000-280-0000-3600-5640-6930-0	987570	MADERA AUTO CENTER		200.00
			Warrant Total		\$200.00
659540 150167	R86 01-0000-000-0000-0000-9322-0000-0	989550-1	GIBBS INTERNATIONAL TRUCKS, INC		1,086.13
			Warrant Total		\$1,086.13
659541 150179 150179 150179	R86 01-0000-280-0000-3600-4340-6930-0 01-0000-280-0000-3600-4340-6930-0 01-0000-280-0000-3600-4340-6930-0	090020-1	LAWSON PRODUCTS		191.68 221.49 280.90
			Warrant Total		\$694.07
659542 150180 150180	R86 01-0000-000-0000-0000-9322-0000-0 01-0000-280-0000-3600-4300-6930-0	090021	LEE'S SERVICE		2,533.18 216.00
			Warrant Total		\$2,749.18

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659543	R86	090061	Madera Small Engine & Marine Repair		
150207	01-8150-450-0000-8110-4300-0000-0				32.18
150207	01-8150-450-0000-8110-4300-0000-0				35.59
150207	01-8150-450-0000-8110-4300-0000-0				58.10
150207	01-8150-450-0000-8110-4300-0000-0				59.28
150207	01-8150-450-0000-8110-4300-0000-0				92.76
150207	01-8150-450-0000-8110-4300-0000-0				94.93
150207	01-8150-450-0000-8110-4300-0000-0				280.74
150207	01-8150-450-0000-8110-4300-0000-0				324.97
150207	01-8150-450-0000-8110-4300-0000-0				379.95
150207	01-8150-450-0000-8110-4300-0000-0				453.59
150207	01-8150-450-0000-8110-5640-0000-0				8.50
150207	01-8150-450-0000-8110-5640-0000-0				35.00
150207	01-8150-450-0000-8110-5640-0000-0				83.50
150207	01-8150-450-0000-8110-5640-0000-0				112.50
150207	01-8150-450-0000-8110-5640-0000-0				175.00
150207	01-8150-450-0000-8110-5640-0000-0				400.00
150207	01-8150-450-0000-8110-5640-0000-0				475.00
			Warrant Total		\$3,101.59
659544	R86	090064	MCMaster-CARR SUPPLY CO.		
150209	01-8150-450-0000-8110-4300-0000-0				13.00
150209	01-8150-450-0000-8110-4300-0000-0				30.28
			Warrant Total		\$43.28
659545	R86	090080-1	HD SUPPLY FACILITIES MAINT., LTD		
150089	01-8150-450-0000-8110-4300-0000-0				142.23
150089	01-8150-450-0000-8110-4300-0000-0				224.59
150089	01-8150-450-0000-8110-4300-0000-0				255.11
150089	01-8150-450-0000-8110-4300-0000-0				442.72
			Warrant Total		\$1,064.65
659546	R86	901840-1	HAZARD MANAGEMENT SERVICE INC.		
150504	01-8150-450-0000-8110-5800-0000-0				1,083.50
			Warrant Total		\$1,083.50
659547	R86	090215	NORTH MONTEREY HIGH SCHOOL		
150990	01-0000-490-1315-4200-5808-0000-0				250.00
			Warrant Total		\$250.00
659548	R86	037265	MADERA GLASS & AUTO BODY SHOP		
150596	01-0000-280-0000-3600-5640-6930-0				720.00
150596	01-0000-280-0000-3600-5640-6930-0				1,883.60
150596	01-0000-280-0000-3600-5640-6930-0				2,026.00
150596	01-0000-280-0000-3600-5640-6930-0				2,394.00
150596	01-0000-280-0000-3600-5640-6930-0				2,813.00
150596	01-0000-280-0000-3600-5640-6930-0				3,827.00
150596	01-0000-280-0000-3600-5640-6930-0				4,818.00
			Warrant Total		\$18,481.60

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659549	R86	090259	KINGSBURG HIGH SCHOOL	180.00
150983	01-0000-490-1315-4200-5808-0000-0			
			Warrant Total	\$180.00
659550	R86	965270	MADERA WELDING & MANUFACTURING	70.00
150103	01-8150-450-0000-8110-4300-0000-0			
150371	14-0010-470-0000-8110-6400-0000-0		LINCOLN	5,508.00
150371	14-0010-670-0000-8110-6400-0000-0		PARKWOOD	5,508.00
			Warrant Total	\$11,086.00
659551	R86	900900	N V B EQUIPMENT	1,226.70
150185	01-0000-280-0000-3600-5640-6930-0			1,654.09
150185	01-0000-280-0000-3600-5640-6930-0			2,344.85
150185	01-0000-280-0000-3600-5640-6930-0			3,367.38
150185	01-0000-280-0000-3600-5640-6930-0			
			Warrant Total	\$8,593.02
659552	R86	090898-1	PAPE' KENWORTH	795.59
150241	01-0000-280-0000-3600-5640-6930-0			1,674.23
150241	01-0000-280-0000-3600-5640-6930-0			
			Warrant Total	\$2,469.82
659553	R86	091067-2	INSPIRE. . MUSIC & ENTERTAINMENT PRODUCTIONS	2,000.00
150518	01-0000-400-1355-1000-4310-2320-0			
			Warrant Total	\$2,000.00
659554	R86	091143	GOLF CAR CENTRAL SERVICE	42.08
150213	01-8150-450-0000-8110-4300-0000-0			126.24
150213	01-8150-450-0000-8110-5640-0000-0			2,993.76
150797	01-0000-450-0000-8220-4400-0000-0			
			Warrant Total	\$3,162.08

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659555	R86	091647	Madera Tractor		
150208	01-8150-450-0000-8110-4300-0000-0				19.80
150208	01-8150-450-0000-8110-4300-0000-0				81.51
150208	01-8150-450-0000-8110-4300-0000-0				119.07
150208	01-8150-450-0000-8110-4300-0000-0				120.14
150208	01-8150-450-0000-8110-4300-0000-0				164.07
150208	01-8150-450-0000-8110-4300-0000-0				173.73
150208	01-8150-450-0000-8110-4300-0000-0				174.00
150208	01-8150-450-0000-8110-4300-0000-0				244.02
150208	01-8150-450-0000-8110-4300-0000-0				310.31
150208	01-8150-450-0000-8110-4300-0000-0				324.79
150208	01-8150-450-0000-8110-4300-0000-0				356.40
150208	01-8150-450-0000-8110-4300-0000-0				545.68
150208	01-8150-450-0000-8110-4300-0000-0				726.42
150208	01-8150-450-0000-8110-4300-0000-0				739.20
150208	01-8150-450-0000-8110-4300-0000-0				766.80
150208	01-8150-450-0000-8110-4300-0000-0				837.95
150208	01-8150-450-0000-8110-4300-0000-0				2,273.76
150208	01-8150-450-0000-8110-4300-0000-0				3,644.67
150208	01-8150-450-0000-8110-4300-0000-0				6,802.50
150208	01-8150-450-0000-8110-5640-0000-0				10.31
150208	01-8150-450-0000-8110-5640-0000-0				56.80
150208	01-8150-450-0000-8110-5640-0000-0				62.52
150208	01-8150-450-0000-8110-5640-0000-0				81.20
150208	01-8150-450-0000-8110-5640-0000-0				99.00
150208	01-8150-450-0000-8110-5640-0000-0				214.80
150208	01-8150-450-0000-8110-5640-0000-0				330.00
150208	01-8150-450-0000-8110-5640-0000-0				522.34
150208	01-8150-450-0000-8110-5640-0000-0				554.40
150208	01-8150-450-0000-8110-5640-0000-0				646.80
150208	01-8150-450-0000-8110-5640-0000-0				696.00
150208	01-8150-450-0000-8110-5640-0000-0				723.78
150208	01-8150-450-0000-8110-5640-0000-0				904.20
150208	01-8150-450-0000-8110-5640-0000-0				1,108.50
150208	01-8150-450-0000-8110-5640-0000-0				1,624.00
				Warrant Total	\$26,059.47
659556	R86	091647	Madera Tractor		
150208	01-8150-450-0000-8110-5640-0000-0				406.00
				Warrant Total	\$406.00
659557	R86	091656-1	Newegg, Inc		
150783	01-0000-260-0000-7700-4385-5050-0				50.77
150783	01-0000-260-0000-7700-4385-5050-0				330.40
				Warrant Total	\$381.17
659558	R86	091843	Loss Protection and Investigations, Inc.		
150525	01-0000-260-0000-7200-5800-5600-0				80.00
				Warrant Total	\$80.00

Commercial Warrant Listing
For Warrants Dated 08/20/2014 to 08/20/2014

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659559	R86	092002-1	PRUDENTIAL OVERALL SUPPLY		
150245	01-0000-280-0000-3600-5800-6930-0				205.14
150245	01-0000-280-0000-3600-5800-6930-0				205.15
150245	01-0000-280-0000-3600-5800-6930-0				208.00
150245	01-0000-280-0000-3600-5800-6930-0				210.64
150245	01-0000-280-0000-3600-5800-6930-0				241.46
			Warrant Total		\$1,070.39
659560	R86	092119	Link 3 Integration, Inc		
150134	01-8150-450-0000-8110-4300-0000-0				34.01
150134	01-8150-450-0000-8110-4300-0000-0				86.25
150134	01-8150-450-0000-8110-4300-0000-0				125.07
150134	01-8150-450-0000-8110-4300-0000-0				1,080.00
150134	01-8150-450-0000-8110-5640-0000-0				157.50
150134	01-8150-450-0000-8110-5640-0000-0				157.50
150134	01-8150-450-0000-8110-5640-0000-0				172.50
150134	01-8150-450-0000-8110-5640-0000-0				258.75
150134	01-8150-450-0000-8110-5640-0000-0				345.00
150134	01-8150-450-0000-8110-5640-0000-0				372.49
150134	01-8150-450-0000-8110-5640-0000-0				732.50
150134	01-8150-450-0000-8110-5640-0000-0				1,307.50
150134	01-8150-450-0000-8110-5640-0000-0				3,240.00
			Warrant Total		\$8,069.07
659561	R86	092135	Guardian Fire Services		
150831	01-0000-450-0000-8220-5640-0000-0				799.34
			Warrant Total		\$799.34
659562	R86	092169	HIC Audiometrics		
150697	01-0000-260-0000-3140-5640-6660-0				427.00
150697	01-0000-260-0000-3140-5650-6660-0				1,180.86
			Warrant Total		\$1,607.86
659563	R86	092474	Madera Pest Control		
150657	01-0000-450-0000-8200-5800-0000-0				8,625.00
			Warrant Total		\$8,625.00
659564	R86	092491	Learning for Living, Inc.		
150967	01-3725-400-1300-1000-5800-0000-4				1,500.00
			Warrant Total		\$1,500.00
659565	R86	092492-1	JONES & BARTLETT LEARNING, LLC		
150298	01-0000-260-1200-1000-4100-6220-0				3,895.00
			Warrant Total		\$3,895.00
659566	R86	092515-1	HEAT TRANSFER EQUIPMENT COMPANY, INC		
150474	14-0010-400-0000-8110-5640-0000-0				4,565.44
			Warrant Total		\$4,565.44

Fiscal Year: 2015

Madera Unified School District

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Report Date: 08/20/2014

Commercial Warrant Listing**For Warrants Dated 08/20/2014 to 08/20/2014**

Check/Warr# PO #	Register # Account #	Payee #	Payee Name	Description	Amount
659567	R87	092135	Guardian Fire Services		
150206	01-8150-450-0000-8110-5640-0000-0				1,575.00
150206	01-8150-450-0000-8110-5640-0000-0				4,505.05
150206	01-8150-450-0000-8110-5640-0000-0				7,000.00
Warrant Total					\$13,080.05
659568	R87	092527	Garza Plumbing and Building Contractor		
150684	01-0000-450-0000-8200-5800-0000-0				295.00
150684	01-0000-450-0000-8200-5800-0000-0				325.00
Warrant Total					\$620.00
District Totals					133 Warrants for \$1,882,985.23

Fund Totals	Amount
01 - General Fund	\$1,633,439.50
11 - Adult Education	\$2,061.15
12 - Child Development	\$11,701.81
14 - Deferred Maintenance	\$208,410.32
25 - Capital Fac/Developer Fees	\$27,372.45
Total	\$1,882,985.23