### **Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CDITE	RIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	х	

RITE	RIA AND STANDARDS (contir	nued)	Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	х	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	х	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		х
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		х
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		Х
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		х
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		Х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

SUPPL	EMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х

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UPPL	EMENTAL INFORMATION (co	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?</li> </ul>		х
		<ul> <li>If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	X	
		Classified? (Section S8B, Line 1b)  Management (Section S8C, Line 1b)	X	
		Management/supervisor/confidential? (Section S8C, Line 1b)  The state of the s	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul> <li>Certificated? (Section S8A, Line 3)</li> </ul>	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	x	

ADDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
Total District Regular ADA     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		1 march 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1				
ADA)	3,376.25	3,376.25	3,376.25	3,376.25	0.00	0%
<ol> <li>Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home &amp; Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day</li> </ol>						
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day						201
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA	3,376.25	3,376,25	3,376,25	3,376.25	0,00	0%
(Sum of Lines A1 through A3) 5. District Funded County Program ADA	3,370.23	3,570.25	3,370.23	0,070.20	0.00	
a. County Community Schools	14.40	14.40	14.40	14.40	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
<ul> <li>d. Special Education Extended Year</li> <li>e. Other County Operated Programs:         Opportunity Schools and Full Day         Opportunity Classes, Specialized Secondary         Schools, Technical, Agricultural, and Natural</li> </ul>	0.00	0.00	0.00	0,00	0.00	0%
Resource Conservation Schools  f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
(Out of State Tuition) [EC 2000 and 46380] g. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines A5a through A5f)  6. TOTAL DISTRICT ADA	14.40	14.40	14.40	14.40	0.00	0%
(Sum of Line A4 and Line A5g)	3,390.65	3,390.65	3,390.65	3,390.65	0.00	0%
<ul><li>7. Adults in Correctional Facilities</li><li>8. Charter School ADA</li></ul>	0.00	0.00	0.00	0.00	0.00	0%
(Enter Charter School ADA using Tab C. Charter School ADA)					Land Sp	

### PROJECTED MONTHLY CASH FLOWS 2017-2018 2ND INTERIM REPORT GENERAL FUND 07/01/17 thru 06/30/18

Annual Budget First Interim Second Interim

District: MCFARLAND	MCFARLAND UNIFIED SCHOOL DISTRICT	OL DISTRICT											
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
A. BEGINNING CASH	17,512,336	17,227,122	15,316,073	15,904,353	15,567,981	15,235,189	16,085,066	19,904,677	19,200,996	19,016,854	23,161,509	18,822,780	17,512,336
B. RECEIPTS													
Dropotty Tox	42 221	54 327	364 739	131 140	230 637	2 813 429	123 654	(13.826)	192.200	2.121.039	(430,871)	269,890	5,898,579
State Aid 8010-8011	1 337 465	1 337 465	2 407 436	2 407 436	2 407 436	021,010,1	4.814.872	2.218.664	2.243.808	2,243,808	2,243,808	2,175,199	25,837,397
State Aid 8013-8019	001.		,		0	0	0	294,039	29,900	14,917	14,917	14,917	368,690
EPA Fund 8012	0	0	1,246,449	0	0	0	1,246,449	0	1,313,897	0	0	1,088,984	4,895,779
	(354)	0	0	(151)	(46)	(46)	(46)	(46)	276	138	138	138	-
Federal Revenues	0	21,616	512,319	163,753	8,174	616,086	254,002	29,180	308,216	57,495	33,438	1,014,761	3,019,040
Other State Revenues	0	200,402	183,625	671,797	185,312	730,092	199,623	133,088	460,795	915,178	150,649	403,440	4,234,001
Other Local Revenues	248	81,508	278,115	73,069	340,561	(4,576)	336,388	63,242	(256,486)	(145,640)	(39,909)	(423,878)	302,642
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0 (	0 (
TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables	375,528	(165,850)	292,311	34	(150,000)	0	128,311	0	13,797	0	422	1,483,944	1,978,497
TOTAL RECEIPTS	1 755 108	1 529 468	5 284 994	3 447 078	3 022 074	4.154.985	7.103.253	2,724,341	4,306,403	5,206,935	1,972,592	6,027,395	46,534,626
												Y	
C. DISBURSEMENTS Certificated Salary	168 794	1 350 931	1 371 995	1 409 563	1 497 218	1 430.121	1,404,728	1,373,712	1,509,606	1,542,179	1,454,986	1,689,925	16,203,758
Classified Salary	261,679	421.878	415.102	448,258	477.646	451,277	433,274	430,614	486,721	460,316	457,507	597,623	5,341,895
Employee Benefits	532,333	773,474	729,814	784,838	800,070	782,456	780,559	769,912	1,116,817	1,092,965	1,062,326	1,119,973	10,345,537
Supplies	6,509	67,726	188,257	157,384	141,358	201,591	76,085	72,686	444,639	842,768	241,468	2,030,004	4,473,475
Services	274,946	402,054	314,147	369,820	213,651	326,119	278,136	202,554	349,460	538,036	367,125	1,586,160	5,222,208
Capital Outlays	446	452	36,140	81,766	174,997	119,565	162,381	149,243	419,010	(3,555,758)	1,979,519	5,769,803	5,337,564
Other Outgo	0	36,927	203,862	331,641	87,300	97,30	28,332	87,300	156,468	156,468	156,468	(58,097)	1,273,969
Interfund Transfers Out	0	0	0	0	1,536	0	0	0	0	0	0	(122,335)	(120,799)
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	584,536	0	584,536
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Liabilities (including Def Rev)	792,615	387,075	1,437,397	200,180	(38,910)	(93,321)	120,147	342,001	7,824	(14,694)	7,386	616,923	3,764,623
TOTAL DISBURSEMENTS	2,040,322	3,440,517	4,696,714	3,783,450	3,354,866	3,305,108	3,283,642	3,428,022	4,490,545	1,062,280	6,311,321	13,229,979	52,426,766
D. NET CASH FLOW	(285,214)	(1,911,049)	588,280	(336,372)	(332,792)	849,877	3,819,611	(703,681)	(184,142)	4,144,655	(4,338,729)	(7,202,584)	(5,892,140)
HONO CASH	17 227 122	15 316 073	15 904 353	15 567 981	15 235 189	16.085.066	19.904.677	19.200.996	19,016,854	23,161,509	18,822,780	11,620,196	11,620,196
						#					0.1		U 0 0 0 0

		cled/ivestricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2018-19 Projection (C)	% Change (Cols, E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	- 100		V=1		
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	37,000,445.00	5.00%	38,849,991.00	2.59%	39,856,204.00
2. Federal Revenues	8100-8299	3,019,040.00	-3,89%	2,901,743.00	0.00%	2,901,743.00
3. Other State Revenues	8300-8599	4,234,001.00	-28,91%	3,009,845,00	-4.24%	2.882,298.00
4. Other Local Revenues	8600-8799	302,643.00	-47_13%	160,000.00	0.00%	160,000.00
5. Other Financing Sources	0000 0000	0.00	0.00%	0.00	0.00%	0.00
a, Transfers In	8900-8929 8930-8979	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
W 22	8780-8777	44,556,129,00	0.82%	44,921,579.00	1.96%	45,800,245,00
6. Total (Sum lines A1 thru A5c)		44,530,127,00	0,0270	11,721,575,00	le li juri e i i i	
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1		NUMBER OF STREET	16,203,758,12	The second second	16,736,814.49
a, Base Salaries			XEDIL MEST	243,056.37	VQ to line in	251,052.22
b. Step & Column Adjustment			Ex USVR FIRE	0.00		0.00
c. Cost-of-Living Adjustment			house in the last	290,000.00	S ON LOUIS TO	0.00
d. Other Adjustments		14 000 750 10	2.200/		1,50%	16,987,866,71
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	16,203,758.12	3,29%	16,736,814.49	1,5076	10,767,600,71
2. Classified Salaries			THE PARTY OF THE P	6 241 005 42		5 470 100 01
a, Base Salaries				5,341,895,42		5,470,100.91
b. Step & Column Adjustment				128,205,49	THE RESERVE OF	131,282.43
c. Cost-of-Living Adjustment				0,00	THE WAR	0.00
d. Other Adjustments				0,00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,341,895.42	2.40%	5,470,100,91	2.40%	5,601,383,34
3. Employee Benefits	3000-3999	10,345,537.02	8,94%	11,270,087.00	12.23%	12,648,299,00
4. Books and Supplies	4000-4999	4,473,473,52	4_37%	4,668,791.00	8,57%	5,068,791.00
5. Services and Other Operating Expenditures	5000-5999	5,222,208_01	-0,40%	5,201,321.00	0.48%	5,226,321,00
6. Capital Outlay	6000-6999	5,337,564.33	-69.17%	1,645,410.00	0.00%	1,645,410,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,273,970.00	2,91%	1,310,989.00	2.91%	1,349,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(120,799.00)	-827.82%	879,201.00	0.00%	879,201,00
9. Other Financing Uses						#D# 000 00
a. Transfers Out	7600-7629	584,536,00	-0.26%	583,000,00	0.00%	583,000.00
b, Other Uses	7630-7699	0.00	0.00%	0,00	0.00%	0,00
10. Other Adjustments			STILL SUPPLIES	0,00		0,00
11. Total (Sum lines B1 thru B10)		48,662,143.42	-1_84%	47,765,714.40	4,66%	49,989,391,05
C. NET INCREASE (DECREASE) IN FUND BALANCE					The little state	
(Line A6 minus line B11)		(4,106,014.42)		(2,844,135.40)		(4,189,146.05)
D. FUND BALANCE					A PART OF THE PART	
1. Net Beginning Fund Balance (Form 01I, line F1e)		15,770,682.90		11,664,668,48	TOTAL STREET	8,820,533.08
2. Ending Fund Balance (Sum lines C and D1)		11,664,668.48		8,820,533.08		4,631,387.03
3. Components of Ending Fund Balance (Form 011)						15,000,00
a. Nonspendable	9710-9719	0.00		15,000.00		15,000.00
b. Restricted	9740	121,895.33		252,957.81		177,376,20
c. Committed						
1. Stabilization Arrangements	9750	0,00		0,00		0.00
2. Other Commitments	9760	2,000,000.00		0,00	and Dynas	0.00
d. Assigned	9780	293,329,66	ELIKE ST	293,330,00		293,330.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,249,443.49	S OS CONSTRUCTOR	8,259,245,27		4,145,680.83
2. Unassigned/Unappropriated	9790	0.00		0,00	DOMESTIC STATE	0.00
f. Total Components of Ending Fund Balance	2730	5.00	THE DOWN		Sugar Mily	
(Line D3f must agree with line D2)		11,664,668,48		8,820,533,08		4,631,387.03
(Line Dot must agree with time D2)						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols, C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund				1	State of the latest	
a, Stabilization Arrangements	9750	0.00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	9,249,443.49		8,259,245.27		4 145,680 83
c, Unassigned/Unappropriated	9790	0.00		0,00		0,00
d, Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0,00		0,00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	404,634,59		404,635,00	H. Vietzieri	404,635.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,654,078,08		8,663,880,27		4,550,315,83
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.84%		18,14%		9,10%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
1000						
For districts that serve as the administrative unit (AU) of a		the fall of the				
special education local plan area (SELPA):		THE REAL PROPERTY.				
<ul> <li>a. Do you choose to exclude from the reserve calculation</li> </ul>						
the pass-through funds distributed to SELPA members?	No					
<ul> <li>b. If you are the SELPA AU and are excluding special</li> </ul>						
education pass-through funds:  1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0,00		0,00		0.00
2. District ADA						0,00
Hard to determine the reserve stor deed reservators level on the P2-4			HELL THE LET CO.		REST IN THE REST	0,00
Used to determine the reserve standard percentage level on line F3d		1			STATE OF STREET	
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr	ojections)	3,376,25		3,376,25		
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves	ojections)	3,376,25 48,662,143,42		3,376,25 47,765,714,40		3,376.25 49,989,391,05
(Col. A; Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)						3,376,25 49,989,391,05
(Col. A; Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No. Total Expenditures and Other Financing Uses		48,662,143,42		47,765,714,40		3,376.25 49,989,391,05 0,00 49,989,391.05
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		48,662,143.42 0.00		47,765,714.40		3,376.25 49,989,391,05 0,00
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		48,662,143.42 0.00		47,765,714.40		3,376,25 49,989,391,05 0,00
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 10 for calculation details)		48,662,143.42 0.00 48,662,143.42 3%		47,765,714.40 0.00 47,765,714.40		3,376,25 49,989,391,03 0,00 49,989,391,03
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		48,662,143,42 0.00 48,662,143,42		47,765,714.40 0.00 47,765,714.40		3,376,25 49,989,391,05 0,00 49,989,391,05
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is New Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		48,662,143,42 0.00 48,662,143,42 3% 1,459,864,30		47,765,714.40 0.00 47,765,714.40 3% 1,432,971.43		3,376,25 49,989,391,05 0,00 49,989,391,03 39 1,499,681,73
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		48,662,143,42 0.00 48,662,143,42 3% 1,459,864,30		47,765,714.40 0.00 47,765,714.40 3% 1,432,971.43		3,376,25 49,989,391,05 0,00 49,989,391,05 1,499,681,73
(Col. A: Form Al, Estimated P-2 ADA column, Lines A4 and C4; enter pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is New Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		48,662,143,42 0.00 48,662,143,42 3% 1,459,864,30		47,765,714.40 0.00 47,765,714.40 3% 1,432,971.43		3,376,25 49,989,391,05 0,00 49,989,391,05 1,499,681,75

		Inrestricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols, E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C are						
current year - Column A - is extracted)	o E,					
A. REVENUES AND OTHER FINANCING SOURCES					- 400	00.054.004.00
1. LCFF/Revenue Limit Sources	8010-8099	37,000,445,00	5,00%	38,849,991.00	2,59%	39.856,204.00
2. Federal Revenues	8100-8299	117,297.00 816,477.00	-100,00% -21,32%	0.00 642,395.00	0.00%	514,848.00
3. Other State Revenues	8300-8599 8600-8799	126,606,00	-100.00%	0.00	0.00%	0.00
4. Other Local Revenues 5. Other Financing Sources	6000-6757	1201000100				
a. Transfers In	8900-8929	0.00	0.00%	0.00	0,00%	0.00
b. Other Sources	8930-8979	0_00	0,00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,430,646,00)	5.00%	(3,602,178.00)	5.00%	(3,782,287.00)
6. Total (Sum lines A1 thru A5c)		34,630,179.00	3_64%	35,890,208.00	1,95%	36,588,765,00
B. EXPENDITURES AND OTHER FINANCING USES	1	LOSS AND AND			ALL STREET	
1. Certificated Salaries	l l					
a Base Salaries	1			13,923,496.57		14,422,349.02
b. Step & Column Adjustment	1		NAME OF TAXABLE	208,852,45		216,335,24
c. Cost-of-Living Adjustment				0,00		0.00
d. Other Adjustments	1			290,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,923,496.57	3,58%	14,422,349.02	1.50%	14,638,684.26
2. Classified Salaries	1000 1999					
	1		STATE STATE	3,657,402,21	A James Land Hall	3,745,179.86
a. Base Salaries	1			87,777,65	BUT FEE	89,884.32
b. Step & Column Adjustment	1			0.00		0.00
c. Cost-of-Living Adjustment	1			0.00		0,00
d. Other Adjustments		0.657.400.01	2.409/	3,745,179,86	2,40%	3,835,064,18
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,657,402,21	2,40%			10,381,261,00
3. Employee Benefits	3000-3999	8,624,414,69	7.55%	9,275,557,00	11.92%	
4, Books and Supplies	4000-4999	3,444,358,93	20,61%	4,154,234,00	9,63%	4,554,234,00
5. Services and Other Operating Expenditures	5000-5999	3,878,952.94	16.78%	4,529,693,00	0.55%	4,554,693.00
6. Capital Outlay	6000-6999	4,905,261.33	-66,46%	1,645,410,00	0.00%	1,645,410.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	40,000.00	0,00%	40,000,00	0,00%	40,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(530,016.91)	-188.67%	469,983.00	0_00%	469,983,00
9. Other Financing Uses		#0.1 #0.4 AO	0.0/0/	502 000 00	0.00%	583,000,00
a. Transfers Out	7600-7629	584,536.00	-0.26%	583,000.00	0.00%	0.00
b. Other Uses	7630-7699	0,00	0,00%	0,00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)		Application of the second		0.00	4.720/	40,702,329,44
11. Total (Sum lines B1 thru B10)		38,528,405.76	0.87%	38,865,405,88	4.73%	40,702,329,44
C. NET INCREASE (DECREASE) IN FUND BALANCE						(4.112.664.44)
(Line A6 minus line B11)		(3,898,226.76)		(2,975,197,88)		(4,113,564.44)
D. FUND BALANCE			Alle Street Street			
1. Net Beginning Fund Balance (Form 01I, line F1e)		15,440,999.91	3/3/A/3/4/3	11,542,773,15	State of the second	8,567,575.27
2. Ending Fund Balance (Sum lines C and D1)		11,542,773,15		8,567,575.27	363	4,454,010_83
3. Components of Ending Fund Balance (Form 011) a. Nonspendable	9710-9719	0.00		15,000.00	Sign and	15,000.00
b. Restricted	9740			Tares and		
	77.10				8.0. (0.00	
c. Committed	9750	0.00		0.00		0.00
1, Stabilization Arrangements	9760	2,000,000,00		0.00		0.00
2. Other Commitments		293,329,66	transfer of the	293,330,00		293,330.00
d, Assigned	9780	293,329,00		273,330,00	SE BOLDS	
e. Unassigned/Unappropriated	9789	9,249,443,49		8,259,245,27		4,145,680,83
1. Reserve for Economic Uncertainties		9,249,443,49	DATE TO THE	0.00		0.00
2. Unassigned/Unappropriated	9790	0,00		0,00		1,00
f. Total Components of Ending Fund Balance		11 540 992 10	1 2 3 1 2 2 1	8,567,575.27		4.454.010.83
(Line D3f must agree with line D2)		11,542,773,15		0,301,313.21		1,101,010

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols, C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00	43 5 7 7 5 1	0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,249,443.49		8,259,245.27	Manufacture William	4,145,680.83
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
Special Reserve Fund - Noncapital Outlay (Fund 17)     a. Stabilization Arrangements	9750	0.00		0.00		0.00
h. Reserve for Economic Uncertainties	9789	404,634.59		404,635.00		404,635.00
c, Unassigned/Unappropriated	9790	0.00		0.00	XIII	0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		9,654,078.08		8,663,880.27		4,550,315.83

#### F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The district is planning to add a Social Worker, a Math Coach, a Science Coach, and an Elementary Counselor in 2018-19.

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		stricted				
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C)	2019-20 Projection (E)
	Codes	TAY	(5)	(0)	12/	1007
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES		1				
1. LCFF/Revenue Limit Sources	8010-8099	0,00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,901,743.00	0.00%	2,901,743.00	0_00%	2,901,743.00 2,367,450.00
Other State Revenues     Other Local Revenues	8300-8599 8600-8799	3,417,524.00 176,037.00	-30.73% -9.11%	2,367,450,00	0,00%	160,000.00
5. Other Financing Sources	0000-0799	170,037,00	-7,1170	100,000.00	0,0070	301,011111
a. Transfers In	8900-8929	0,00	0,00%	0.00	0,00%	0.00
b. Other Sources	8930-8979	0.00	0,00%	0.00	0,00%	0_00
c. Contributions	8980-8999	3,430,646.00	5,00%	3,602,178,00	5,00%	3,782.287.00
6. Total (Sum lines A1 thru A5c)		9,925,950.00	-9.01%	9,031,371,00	1,99%	9,211,480.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries			5 1 5 10 h			
a. Base Salaries				2,280,261.55		2,314,465.47
b. Step & Column Adjustment	1		400	34,203.92		34,716,98
c. Cost-of-Living Adjustment		33.00		0,00	100	0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	2,280,261,55	1.50%	2.314.465.47	1,50%	2,349,182,45
2. Classified Salaries	1000 1777		Nacon History		AL IN ESTIMA	
		7 - 12 - 52 - 1		1,684,493,21	14-12	1,724,921,05
a. Base Salaries	1	Thirday roll	BEER MILE	40,427.84		41,398.11
b. Step & Column Adjustment			STORY OF STREET	0.00	The state of the s	0.00
c. Cost-of-Living Adjustment		The little		0.00		0.00
d. Other Adjustments	2000 2000	1,684,493,21	2.40%	1,724,921.05	2.40%	1,766,319,16
e, Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999			1,994,530.00	13.66%	2,267,038.00
3. Employee Benefits	3000-3999	1,721,122.33	15,89%		0.00%	514.557.00
4. Books and Supplies	4000-4999	1,029,114.59	-50,00%	514,557.00	0.00%	671,628.00
5. Services and Other Operating Expenditures	5000-5999	1,343,255.07	-50,00%	671,628,00	0.00%	0.00
6. Capital Outlay	6000-6999	432,303,00	-100.00%	0.00	3.00%	1,309,119.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,233,970.00	3.00%	1,270,989.00		409,218.00
82 Other Outgo - Transfers of Indirect Costs	7300-7399	409,217,91	0.00%	409,218,00	0_00%	409,218,00
9. Other Financing Uses	7600-7629	0.00	0.00%	0.00	0.00%	0.00
a, Transfers Out	- 1	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0,0078	0.00		0.00
10. Other Adjustments (Explain in Section F below)	ŀ	10,133,737.66	-12.17%	8,900,308.52	4.35%	9,287,061.61
11. Total (Sum lines B1 thru B10)		10,155,757.00	-12,1770	0,700,500.52	13370	
C. NET INCREASE (DECREASE) IN FUND BALANCE		(207,787_66)		131,062,48	minus same of	(75,581,61)
(Line A6 minus line B11)		(207,787.00)		151,002,40	TOWN STORY	1.0,000
D, FUND BALANCE			120 2 24 3 5 1	404 005 00		252 057 91
1. Net Beginning Fund Balance (Form 011, line F1e)		329,682.99		121,895,33		252,957,81
2. Ending Fund Balance (Sum lines C and D1)	1	121,895.33	TO SERVE W	252,957.81	A1105 A1105	177,376.20
3. Components of Ending Fund Balance (Form 01I)				0.00		0.00
a. Nonspendable	9710-9719	0,00	SHIP FIRE	0,00		177,376,20
b. Restricted	9740	121,895.33		252,957,81	APPLICATION OF	177,370,20
c. Committed					TESTANDE FINA	
1. Stabilization Arrangements	9750				10000 150	
2. Other Commitments	9760		DECLE SEXABLE		STATE OF THE STATE OF	
d. Assigned	9780				IN A DESTRUCTION OF	
e, Unassigned/Unappropriated	1		The March Control of			
1. Reserve for Economic Uncertainties	9789		The same of the same of	WILL LIE LIN	ACCEPTED TO	0.00
2. Unassigned/Unappropriated	9790	0.00	ASSESSED FOR STREET	0,00		0.00
f. Total Components of Ending Fund Balance	I		COLAT LESS IN		Riving the	
(Line D3f must agree with line D2)		121,895.33	INDICATE OF THE PARTY.	252,957.81		177,376,20

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2018-19 Projection (C)	% Change (Cols, E-C/C) (D)	2019-20 Projection (E)
, AVAILABLE RESERVES					Harry Control	
1. General Fund			300			
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				Electronic Control	
c. Unassigned/Unappropriated Amount	9790		AND THE REAL PROPERTY.			
Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			THE REAL PROPERTY OF			
a. Stabilization Arrangements	9750			ter in Europe		
b. Reserve for Economic Uncertainties	9789	Except press		10000	STATE OF THE STATE	
c. Unassigned/Unappropriated	9790		Con I Alliand			
3. Total Available Reserves (Sum lines E1a thru E2c)				TON SELL	LOW STA	

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
A. REVENUES	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
1) LCFF Sources								
2) Federal Revenue		010-8099	36,547,025.00	36,936,005.00	20,964,511.58	37,000,445.00	64,440.00	0,2
		100-8299	2,752,997.00	2,904,373.00	1,575,949.38	3,019,040.00	114,667.00	3.9
3) Other State Revenue	83	800-8599	2,877,900.00	3,815,095.00	2,170,852.02	4,234,001.00	418,906.00	11.0
4) Other Local Revenue	86	800-8799	160,000.00	258,109.00	1,105,312.27	302,643.00	44,534.00	17.3
5) TOTAL, REVENUES			42,337,922.00	43,913,582.00	25,816,625.25	44,556,129.00		
B. EXPENDITURES								
1) Certificated Salaries	100	00-1999	16,931,882.97	17,262,964.15	8,633,349.45	16,203,758.12	1,059,206.03	6.19
2) Classified Salaries	200	00-2999	5,374,737.78	5,662,738.53	2,909,114.39	5,341,895.42	320,843.11	5.79
3) Employee Benefits	300	00-3999	9,903,691.53	10,721,238.52	5,183,544.29	10,345,537.02	375,701.50	3.59
4) Books and Supplies	400	00-4999	2,944,781.39	3,504,820.18	841,909.70	4,473,473.52	(968,653.34)	-27.69
5) Services and Other Operating Expenditures	500	00-5999	4,121,445.00	4,402,785.01	2,178,872.20	5,222,208.01	(819,423.00)	-18.69
6) Capital Outlay	600	00-6999	1,320,000.00	3,581,567,77	575,746.28	5,337,564.33	(1,755,996.56)	22727222
Other Outgo (excluding Transfers of Indirect Costs)		00-7299 00-7499	1,011,771.00	1,051,771.00	836,733,58	1,273,970.00		-49.09
8) Other Outgo - Transfers of Indirect Costs	730	00-7399	(111,363.02)	(114,910.18)	(61,371.15)	The state of the s	(222,199.00)	-21.19
9) TOTAL, EXPENDITURES			41,496,946.65	46,072,974,98		(120,799.00)	5,888.82	-5.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			840,975.35	(2,159,392.98)	21,097,898.74 4,718,726.51	48,077,607.42		
D. OTHER FINANCING SOURCES/USES				(11),00,002,007	4,710,720.31	(3,321,476.42)		
Interfund Transfers     a) Transfers In	890	0-8929	0.00	0.00	0.00	0.00	0.00	0.004
b) Transfers Out	760	0-7629	712,056.88	713,592.88	1,536.37		75	0.0%
2) Other Sources/Uses			555,55	0,002.00	1,000.07	584,536.00	129,056.88	18.1%
a) Sources	8930	0-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630	0-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980	0-8999	0.00	0.00	0.00	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USE	S		(712,056.88)	(713,592.88)	(1,536.37)	(584,536.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
E. NET INCREASE (DECREASE) IN FUND			( - 7	(-,	(0)	(6)	(E)	(F)
BALANCE (C + D4)			128,918.47	(2,872,985.86)	4,717,190.14	(4,106,014.42)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	15,770,682.90	15,770,682.90		15,770,682.90	0.00	0.09
b) Audit Adjustments		9793	0.00			0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			15,770,682.90			15,770,682.90	0.00	0.07
d) Other Restatements		9795	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	)		15,770,682.90	15,770,682.90		15,770,682.90	5.55	0.07
2) Ending Balance, June 30 (E + F1e)			15,899,601.37	12,897,697.04		11,664,668.48		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		0714	0.00	0.00				
Stores		9711	0.00	0.00		0.00		
Prepaid Expenditures		9712	0.00	0.00		0.00		
All Others		9713	0.00	0.00		0.00		
b) Restricted		9719	0.00	0.00		0.00		
c) Committed		9740	157,897.99	128,784.01		121,895.33		
Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Commitments		9760	2,000,000.00	2,100,000.00		2,000,000.00		
Committed for hardship architect fees	0000	9760	1,000,000.00					
Committed for COP interest	0000	9760	1,000,000.00					
Committed for hardship architect fees	0000	9760		1,000,000.00				
Committed for hardship interest	0000	9760		1,100,000.00				
Committed for hardship architects	0000	9760				1,000,000.00		
Committed for COP interests d) Assigned	0000	9760				1,000,000.00		
Other Assignments		9780	1,637,127.66	286,277.66		293,329.66		
Timing-elementary school marquees	0000	9780	200,000.00					
Timing-replace asphalt at BRS	0000	9780	150,000.00					
Timing-replace carpet at all sites	0000	9780	100,000.00					
Timing-districtwide fencing projects	0000	9780	100,000.00					
Timing-remodel welding shop	0000	9780	450,000.00					
Safety-maintenance equipment	0000	9780	100,000.00					
Safety-repalce A/C and roof at MMS	0000	9780	100,000.00					
Safety-new student courtyard and park	0000	9780	150,000.00					
Reserved for instructional materials an	1100	9780	287,127.66					
Reserve for instructional materials and	1100	9780		286,277.66				
Reserved for instructional materials an	1100	9780				293,329.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,104,575.72	10,382,635.37		9,249,443.49		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description Res	source Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES				(-)	(0)	(2)	(-)	(1-)
Principal Apportionment								
State Aid - Current Year		8011	26,822,262.00	25,773,077.00	14,712,110.00	25,837,397.00	64,320.00	0.29
Education Protection Account State Aid - Current Y	ear	8012	4,937,445.00	4,895,779.00	2,492,898.00	4.895,779.00	0.00	0.09
State Aid - Prior Years		8019	0.00	368,690.00	0.00	368,690.00	0.00	0.09
Tax Relief Subventions				101,011,01	5,00	000,000.00	0.00	0.07
Homeowners' Exemptions		8021	45,885.00	46,977.00	23,878,26	46,977.00	0.00	0.09
Timber Yield Tax		8022	0,00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0,00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	4,656,880,00	5,527,107,00	3,151,411.53	5,527,107.00	0,00	0.0%
Unsecured Roll Taxes		8042	483,594.00	491,834.00	501,609.54	491,834,00	0.00	0.0%
Prior Years' Taxes		8043	0.00	166,243.00	909.00	166,243,00	0.00	0.0%
Supplemental Taxes		8044	267,327.00	151,152.00	80,832,61	151,152.00	0.00	0.0%
Education Revenue Augmentation								
Fund (ERAF)		8045	(780,037.00)	(565,495.00)	0.00	(565,495.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	113,669.00	79,944.00	0,00	79,944.00	0.00	0.0%
Penalties and Interest from								
Delinquent Taxes		8048	0.00	1,248,00	1,505.80	1,506,00	258.00	20.7%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF			1,55	0.00	0,00	0.00	0.00	0.0%
(50%) Adjustment		8089	0.00	0.00	0.00	0,00	0,00	0.0%
Subtotal, LCFF Sources			36,547,025.00	36,936,556.00	20,965,154.74	37,001,134.00	64,578.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Tax	es	8096	0,00	(551.00)	(643,16)	(689.00)	(138.00)	25,0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			36,547,025.00	36,936,005.00	20,964,511.58	37,000,445.00	64,440.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	536,407.00	535,986.00	0.00	540,849.00	4,863.00	0.9%
Special Education Discretionary Grants		8182	44,582.00	44,582,00	21,616.08	44,582.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0,00	0.0%
Forest Reserve Funds		8260	0,00	0.00	0,00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0,00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,497,492.00	1,610,394.00	1,157,048.00	1,610,394.00	0.00	0.0%
Title I, Part D, Local Delinquent								
Programs	3025	8290	0.00	0.00	0.00	0.00	0,00	0.0%
Title II, Part A, Educator Quality	4035	8290	158,471.00	171,918.00	81,392.00	171,918,00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education				(-7	(-,	(-)	(-)	۱۰,
Program	4201	8290	8,885.00	9,692.00	30,831.00	10,608.00	916.00	9.5
Title III, Part A, English Learner Program	4203	8290	153,687.00	140,428.00	83,923,24	147,467.00	7,039.00	5,0
Title V, Part B, Public Charter Schools								
Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0,00	0.00	0.00	0,00	0.0
	3012-3020, 3030- 3199, 4036-4126,							
Other NCLB / Every Student Succeeds Act	5510	8290	252,912.00	252,912,00	0,00	252,913.00	1.00	0.0
Career and Technical Education	3500-3599	8290	40,561,00	35,323.00	28,915.41	38,512.00	3,189.00	9.0
All Other Federal Revenue	All Other	8290	60,000.00	103,138.00	172,223.65	201,797.00	98,659.00	95.7
TOTAL, FEDERAL REVENUE			2,752,997,00	2,904,373.00	1,575,949,38	3,019,040,00	114,667.00	3,9
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Master Plan			5,00	0,00	0,00	0.00	0.00	0.0
Current Year	6500	8311	1,581,795.00	1,589,081.00	0.00	1,523,935.00	(65,146.00)	-4,19
Prior Years	6500	8319	0.00	0.00	363,601.00	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0,00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0,0
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	0.00	127,547.00	293,344.00	293,344.00	165,797.00	130.0
Lottery - Unrestricted and Instructional Materia		8560	666,482.00	666,482.00	374,963.43	684,113.00	17,631.00	2.6
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0,00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	487,500.00	532,350.00	394,777.50	532,350.00	0.00	0.0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0
Career Technical Education Incentive Grant			15			3,33	2.00	0,0
Program	6387	8590	97,649.00	350,768.00	350,768.07	350,768.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0,00	0.00	0.00	0.00	0.00	0,09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	201,999.00	201,999.00	201,999.00	Ne
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0,00	0.09
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0,00	0,09
Quality Education Investment Act	7400	8590	0,00	0.00	0.00	0,00	0,00	0.09
Common Core State Standards								
Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	44,474.00	548,867.00	191,399.02	647,492.00	98,625.00	18.09
TOTAL, OTHER STATE REVENUE			2,877,900.00	3,815,095.00	2,170,852,02	4,234,001.00	418,906.00	11.0%

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE	Nosource Godes	Codes	(6)	(6)	(0)	(D)	(E)	(F)
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes		0010	0,00	0.00	0.00	0,00	0.00	0.09
Parcel Taxes		8621	0.00	0,00	0.00	0.00	0.00	0.09
Other		8622	0,00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0,00	0.00	0.00	0.09
Penalties and Interest from Delinquent No.	n-LCFF							
Taxes		8629	0.00	0.00	0,00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0,00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals		8650	0.00	0.00	22.7		59,797.	0.09
Interest		8660	0.00		1,610.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of	f Investments	8662	0.00	61,192.00	101,412.16	101,412,00	40,220.00	65.79
Fees and Contracts	i ilivestilicitis	0002	0,00	0,00	0.00	0.00	0.00	0.0%
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			3,53	0,00	5,55	0.00	0,00	0.07
Plus: Misc Funds Non-LCFF (50%) Adjustr	ment	8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Source		8697	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Local Revenue	555	8699	160,000.00	196,917.00	118,044.11			
Tuition		8710	0.00	0.00		201,231.00	4,314.00	2.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0,00	0.0%
Transfers Of Apportionments  Special Education SELPA Transfers		0701-0700	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	884,246.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0,00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0,0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			160,000.00	258,109.00	1,105,312.27	302,643.00	44,534.00	17.3%
			The same and the s	12 July 20 10 10 10 10 10 10 10 10 10 10 10 10 10	and some of the second state of	Dec 254 747 447 47 47 47 47 47 47 47 47 47 47	1114 5 11 11 11 11 11	

Description Resource Code	Object es Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
CERTIFICATED SALARIES			(=)	(0)	(D)	(E)	(F)
Certificated Teachers' Salaries	1100	13,314,817.03	13,686,034.44	6,679,358.44	12,702,122,00	983,912.44	7.29
Certificated Pupil Support Salaries	1200	1,039,442.14	993,412.22	530,886,38	993,411,86	0.36	0.09
Certificated Supervisors' and Administrators' Salaries	1300	2,119,422.08	2,155,381,49	1,218,733,61	2,159,024,30	(3,642.81)	-0.29
Other Certificated Salaries	1900	458,201.72	428,136.00	204,371.02	349,199,96	78,936.04	18.49
TOTAL, CERTIFICATED SALARIES		16,931,882,97	17,262,964,15	8,633,349.45	16,203,758.12	1.059,206.03	6.19
CLASSIFIED SALARIES					19,299,799,12	1,000,200,00	0.1.
Classified Instructional Salaries	2100	641,374.32	835,860.73	373,526.90	726,937,75	108,922,98	13.09
Classified Support Salaries	2200	1,622,873.02	1,694,940,61	860,580,18	1,538,392,41	156,548.20	9,29
Classified Supervisors' and Administrators' Salaries	2300	626,451.94	520,172.18	362,981,66	613,971.94	(93,799.76)	-18.09
Clerical, Technical and Office Salaries	2400	1,673,894.08	1,758,601,24	884,945.37	1,617,116.24	141,485.00	8.09
Other Classified Salaries	2900	810,144.42	853,163.77	427,080,28	845,477.08	7,686.69	
TOTAL, CLASSIFIED SALARIES		5,374,737,78	5,662,738,53	2,909,114,39	5,341,895,42		0.99
EMPLOYEE BENEFITS		sjav ijraviji s	0,002,100,00	2,000,114.00	3,341,653,42	320,843.11	5.7%
STRS	3101-3102	2,551,336.85	2,378,438.42	1,208,545.44	2,324,824,41	53,614,01	2.3%
PERS	3201-3202	812,742.91	851,495.96	447,723.64	835,651,37	15,844,59	1.9%
OASDI/Medicare/Alternative	3301-3302	654 667 23	679,086.98	348,783.23	666,042.50		
Health and Welfare Benefits	3401-3402	5,145,343,23	5,304,613.24	2,815,627.27	5,117,595.40	13,044.48	1,9%
Unemployment Insurance	3501-3502	10,905.37	11,163.69	5,756.74		187,017.84	3.5%
Workers' Compensation	3601-3602	261,745,49	268,048.98	100000000000000000000000000000000000000	11,001.64	162.05	1,5%
OPEB, Allocated	3701-3702	466,950.45	428,391.25	169,258,09	262,030.45	6,018.53	2.2%
OPEB, Active Employees	3751-3752	0.00	0.00	187,849.88	428,391.25	0,00	0.0%
Other Employee Benefits	3901-3902	0.00		0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0001-0002	9,903,691.53	800,000,00	0.00	700,000.00	100,000.00	12,5%
BOOKS AND SUPPLIES		5,900,091,03	10,721,238,52	5,183,544,29	10,345,537.02	375,701_50	3.5%
Approved Textbooks and Core Curricula Materials	4100	1,146,930,00	1,164,889.00	60,167.44	1 701 603 00	(000 744 00)	50.004
Books and Other Reference Materials	4200	71,150.00	65,790.00	1,609.49	1,791,603.00	(626,714.00)	-53.8%
Materials and Supplies	4300	1,319,497,39	1,682,310.13	598,780,16	116,990.00	(51,200.00)	-77.8%
Noncapitalized Equipment	4400	407,204.00	591,831.05		1,872,871,42	(190,561,29)	-11.3%
Food	4700	0.00		181,352,61	692,009.10	(100,178.05)	-16.9%
TOTAL, BOOKS AND SUPPLIES	4700	2,944,781,39	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		2,544,761,55	3,504,820,18	841,909.70	4,473,473.52	(968,653,34)	-27.6%
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	97,057.00	152,730.40	81,045.06	208,728.12	(55,997,72)	-36,7%
Dues and Memberships	5300	40,460.00	41,120.00	14,592.55	34,103.00	7,017.00	17.1%
Insurance	5400-5450	205,132.00	208,631.00	195,682.45	200,123.00	8,508.00	4.1%
Operations and Housekeeping Services	5500	1,070,900.00	1,083,900.00	572,206.71	1,083,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	607,733.00	906,376.57	308,477.48	1,004,620.57	(98,244.00)	-10.8%
Transfers of Direct Costs	5710	(3.00)	0.00	0.00	0.00	0,00	0.0%
Transfers of Direct Costs - Interfund	5750	11,000.00	12,000.00	0.00	12,732.85	(732.85)	-6.1%
Professional/Consulting Services and						1	Ç. 170
Operating Expenditures	5800	1,965,316.00	1,868,942.04	960,758.91	2,542,049.47	(673,107.43)	-36,0%
Communications	5900	123,850.00	129,085.00	46,109.04	135,951.00	(6,866.00)	-5,3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		4,121,445.00	4,402,785.01	2,178,872.20	5,222,208.01	(819,423.00)	-18.6%

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00000	(~)	(5)	(0)	(D)	(=)	(୮)
Land		6100	0.00	1,595,500.00	451,50	2,743,500.00	(1,148,000.00)	-72.0
Land Improvements		6170	910,000.00	1,060,227.00	236,987.06	1,294,032.00	(233,805.00)	-22,1
Buildings and Improvements of Buildings		6200	0.00	165,623.00	2,135.00	204,339.00	(38,716.00)	-23,4
Books and Media for New School Libraries			_					
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0,00	0.00	0.0
Equipment		6400	410,000.00	620,217.77	183,541,24	887,106.33	(266,888.56)	-43.0
Equipment Replacement		6500	0.00	140,000.00	152,631.48	208,587.00	(68,587.00)	-49.0
TOTAL, CAPITAL OUTLAY			1,320,000.00	3,581,567.77	575,746.28	5,337,564.33	(1,755,996,56)	-49,0
OTHER OUTGO (excluding Transfers of Indirec	t Costs)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0,0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	1,011,771.00	1,051,771.00	836,733.58	1,273,970,00	(222,199.00)	-21.1
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues		70.44						
To Districts or Charter Schools		7211	0.00	0.00	0,00	0.00	0.00	0.0
To County Offices		7212	0,00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0,00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0,00	0.00	0,00	0.00	0,00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0,0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest		7438	0.00	0.00	0,00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of I	Indirect Costs)		1,011,771.00	1,051,771.00	836,733.58	1,273,970,00	(222,199.00)	-21.1
OTHER OUTGO - TRANSFERS OF INDIRECT CO				.,	553,750.00	.,2. 3,010,00	(222,100,00)	21.1
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(111,363.02)	(114,910.18)	(61,371.15)	(120,799.00)	5,888.82	-5, 19
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(111,363.02)	(114,910,18)	(61,371.15)	(120,799.00)	5,888.82	-5.19
OTAL, EXPENDITURES			41,496,946.65	46,072,974.98	21,097,898.74	48,077,607.42	(2,004,632.44)	-4,4%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		V-17	(2)	(0)	(5)	(-)	(* /
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and				3.22	0.00			(,00,00.)
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	1,536,00	1,536,37	1,536.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0,00	0.00	0.09
To: State School Building Fund/								
County School Facilities Fund		7613	0,00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	212,056.88	212,056.88	0.00	83,000.00	129,056.88	60.9%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			712,056.88	713,592.88	1,536.37	584,536.00	129,056.88	18.19
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0,00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates		8971	0.00	0.00	0.00	0.00	0.00	0.00
of Participation  Proceeds from Capital Leases		8972	0,00	0,00	0,00	0,00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0313	0.00	0.00	0.00	0.00	0.00	0.0%
USES			0,00	0.00	0,00	0.00	0,00	0,07
Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			(712,056.88)	(713,592.88)	(1,536.37)	(584,536.00)	(129,056.88)	-18.1%

Description		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	80	010-8099	36,547,025.00	36,936,005.00	20,964,511.58	37,000,445.00	64,440.00	0.2%
2) Federal Revenue	81	100-8299	0,00	23,138.00	117,296.68	117,297.00	94,159.00	406.9%
3) Other State Revenue	83	300-8599	507,796.00	643,628.00	584,068.98	816,477.00	172,849.00	26.9%
4) Other Local Revenue	86	500-8799	0.00	86,186.00	126,611.60	126,606.00	40,420.00	46.9%
5) TOTAL, REVENUES			37,054,821,00	37,688,957.00	21,792,488.84	38,060,825.00		
B. EXPENDITURES								
1) Certificated Salaries	10	000-1999	14,642,589.20	14,762,669.56	7,544,409.63	13,923,496.57	839,172,99	5,7%
2) Classified Salaries	20	000-2999	3,829,158.78	3,781,855.69	2,002,493.15	3,657,402.21	124,453.48	3.3%
3) Employee Benefits	30	000-3999	8,165,222.69	9,016,977.64	4,293,119.78	8,624,414.69	392,562.95	4.4%
4) Books and Supplies	40	000-4999	2,452,730.00	2,572,191.88	678,508.35	3,444,358.93	(872,167.05)	-33.9%
5) Services and Other Operating Expenditures	50	000-5999	3,272,869.00	3,666,161.57	1,875,023.17	3,878,952.94	(212,791.37)	-5.8%
6) Capital Outlay	60	000-6999	1,320,000.00	3,266,567.77	448,686.28	4,905,261.33	(1,638,693.56)	-50.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		100-7299 100-7499	0.00	40,000.00	39,330.00	40,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	300-7399	(481,920.02)	(518,809.18)	(200,793.78)	(530,016,91)	11,207,73	-2.2%
9) TOTAL, EXPENDITURES			33,200,649.65	36,587,614.93	16,680,776,58	37,943,869,76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,854,171.35	1,101,342,07	5,111,712,26	116,955.24		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	890	00-8929	0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	760	00-7629	712,056.88	713,592.88	1,536.37	584,536.00	129,056.88	18.1%
Other Sources/Uses     a) Sources	893	30-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	763	30-7699	0.00	0.00	0.00	0,00	0.00	0.0%
3) Contributions	898	80-8999	(2,841,411.00)	(3,059,836.07)	0.00	(3,430,646.00)	(370,809.93)	12.1%
4) TOTAL, OTHER FINANCING SOURCES/USE	S		(3,553,467.88)	(3,773,428.95)	(1,536.37)	(4,015,182.00)		

Description	Resource Codes	Object Codes	Original Budget		Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
E. NET INCREASE (DECREASE) IN FUND	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
BALANCE (C + D4)			300,703.47	(2,672,086.88)	5,110,175.89	(3,898,226.76)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	15,440,999.91	15,440,999.91		15,440,999.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	2.552.55.55		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,440,999,91			15,440,999.91	0.00	0.070
d) Other Restatements		9795	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	)		15,440,999.91			15,440,999.91	0.00	0.07
2) Ending Balance, June 30 (E + F1e)			15,741,703.38			11,542,773.15		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		0744	0.00					
Stores		9711	0.00			0.00		
Prepaid Expenditures		9712	0.00			0.00		
All Others		9713	0.00	7,450,000		0.00		
b) Restricted		9719	0.00			0.00		
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,000,000.00	2,100,000.00		2,000,000.00		
Committed for hardship architect fees	0000	9760	1,000,000.00					
Committed for COP interest	0000	9760	1,000,000.00					
Committed for hardship architect fees	0000	9760		1,000,000.00				
Committed for hardship interest	0000	9760		1,100,000.00				
Committed for hardship architects	0000	9760				1,000,000.00		
Committed for COP interests d) Assigned	0000	9760				1,000,000.00		
Other Assignments		9780	1,637,127.66	286,277.66		293,329.66		
Timing-elementary school marquees	0000	9780	200,000.00					
Timing-replace asphalt at BRS	0000	9780	150,000.00					
Timing-replace carpet at all sites	0000	9780	100,000.00					
Timing-districtwide fencing projects	0000	9780	100,000.00					
Timing-remodel welding shop	0000	9780	450,000.00					
Safety-maintenance equipment	0000	9780	100,000.00					
Safety-repalce A/C and roof at MMS	0000	9780	100,000.00					
Safety-new student courtyard and park	0000	9780	150,000.00					
Reserved for instructional materials an	1100	9780	287,127.66					
Reserve for instructional materials and	1100	9780		286,277.66				
Reserved for instructional materials an	1100	9780				293,329.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,104,575.72	10,382,635.37		9,249,443.49		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

				Board Approved		Projected Year	Difference	% Di
Description R	esource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B (F)
LCFF SOURCES			1,	(-)	(0)	(5)	(=)	(1)
Principal Apportionment								
State Aid - Current Year		8011	26,822,262.00	25,773,077.00	14,712,110.00	25,837,397.00	64,320.00	0
Education Protection Account State Aid - Current	Year	8012	4,937,445.00	4,895,779.00	2,492,898.00	4,895,779.00	0.00	0
State Aid - Prior Years		8019	0.00	368,690.00	0.00	368,690.00	0,00	C
Tax Relief Subventions Homeowners' Exemptions		8021	45,885.00	46,977.00	23,878.26	46,977.00	0.00	C
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	(
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	
County & District Taxes						5,00	5.00	
Secured Roll Taxes		8041	4,656,880.00	5,527,107.00	3,151,411.53	5,527,107.00	0.00	
Unsecured Roll Taxes		8042	483,594.00	491,834.00	501,609.54	491,834.00	0.00	
Prior Years' Taxes		8043	0.00	166,243.00	909.00	166,243.00	0.00	
Supplemental Taxes		8044	267,327.00	151,152.00	80,832.61	151,152,00	0.00	
Education Revenue Augmentation								
Fund (ERAF)		8045	(780,037.00)	(565,495.00)	0,00	(565,495.00)	0.00	
Community Redevelopment Funds (SB 617/699/1992)		8047	113,669.00	79,944.00	0.00	79,944.00	0,00	
Penalties and Interest from			1,0,000,00	10,011.00	5,00	75,044.00	0.00	
Delinquent Taxes		8048	0.00	1,248.00	1,505,80	1,506.00	258.00	2
fiscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0,00	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0,00	
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	
		0000	0.00	0,00	0,00	0.00	0.00	
subtotal, LCFF Sources			36,547,025.00	36,936,556.00	20,965,154.74	37,001,134.00	64,578.00	
CFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	
All Other LCFF Transfers - Current Year	Ali Other	8091	0.00	0.00	0.00	2.00		
Fransfers to Charter Schools in Lieu of Property T		8096	0,00	0.00	0.00	0.00	0.00	_
	axes		0,00	(551,00)	(643.16)	(689.00)	(138.00)	2
Property Taxes Transfers  CFF/Revenue Limit Transfers - Prior Years		8097	0.00	0,00	0.00	0.00	0.00	
OTAL, LCFF SOURCES		8099	0.00	0.00	0.00	0.00	0,00	
DERAL REVENUE			36,547,025.00	36,936,005,00	20,964,511.58	37,000,445.00	64,440,00	
aintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	
pecial Education Entitlement		8181	0.00	0.00	0.00	0,00		
pecial Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
nild Nutrition Programs		8220	0.00	0.00	0.00	0.00	4	
onated Food Commodities		8221	0.00	0.00	0.00	0.00		
prest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	
ood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	
ildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	(
EMA		8281	0.00	0.00	0.00	0.00	0.00	(
eragency Contracts Between LEAs		8285	0.00	0.00	0,00	0.00	0.00	(
ass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
lle I, Part A, Basic	3010	8290						
tle I, Part D, Local Delinquent								
rograms	3025	8290						
itle II, Part A, Educator Quality	4035	8290		1				

		Révenues	Expenditures, and C	hanges in Fund Baland	ce			
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co! B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education						(-)	(-)	(,,
Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030- 3199, 4036-4126, 5510	8290			8			
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	23,138.00	117,296.68	117,297.00	04 150 00	400.0
TOTAL, FEDERAL REVENUE			0.00	23,138.00	117,296.68	0.000.000.000	94,159.00	406.9
OTHER STATE REVENUE			0,00	23,136.00	117,290.00	117,297.00	94,159.00	406.9
AND STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00			
All Other State Apportionments - Prior Years	All Other	8319		0.00	0.00	0,00	0.00	0.0
Child Nutrition Programs	All Other		0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8520	0.00	0.00	0.00	0.00	A STATE OF THE STA	767.63=5
	1-	8550	0.00	127,547.00	293,344.00	293,344.00	165,797.00	130.0
Lottery - Unrestricted and Instructional Materia	IS	8560	507,796.00	507,796.00	282,439.98	514,848.00	7,052.00	1.4
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
			0.00	8,285.00	8,285.00	8,285.00		10.00
All Other State Revenue	All Other	8590					0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0,00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0,00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes		2224						
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Nor	n-LCFF					.0.00		
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	1,610.00	0.00	0,00	0.0%
Interest		8660	0.00	61,192.00	101,412.16	101,412.00	40,220.00	65.7%
Net Increase (Decrease) in the Fair Value of	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students						0.00	0.00	0.0%
		8672 8675	0.00	0.00	0,00	0.00	0,00	0.0%
Transportation Fees From Individuals Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts				0,00	0.00	0.00	0.00	0.0%
Other Local Revenue		8689	0.00	0.00	0.00	0.00	0.00	0.0%
		8691	0.00	0.00	0.00	0.00	0.00	0.000
Plus: Misc Funds Non-LCFF (50%) Adjustn			0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Source	es	8697	0.00	0.00	0.00	0.00	202.00	0.00
All Other Local Revenue Tuition		8699	0.00	24,994.00	23,589.44	25,194.00	200,00	0.8%
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791					J	
From County Offices	6500	8792						
From JPAs	6500	8793					1	
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0,00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	86,186.00	126,611.60	126,606.00	40,420.00	46.9%
OTAL, REVENUES			37,054,821.00	37,688,957.00	21,792,488.84	38,060,825.00	371,868.00	1.0%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries	1100	11,971,792.39	12,197,314.07	6,161,158.46	11,470,495.85	726,818.22	6.0
Certificated Pupil Support Salaries	1200	674,982,14	544,512.41	293,874.49	538,075.64	6,436.77	1.2
Certificated Supervisors' and Administrators' Salaries	1300	1,725,731,67	1,756,599.08	1,002,472,30	1,753,995.08	2,604.00	0.1
Other Certificated Salaries	1900	270,083.00	264,244.00	86,904,38	160,930.00	103,314.00	39.19
TOTAL, CERTIFICATED SALARIES		14,642,589.20	14,762,669.56	7,544,409,63	13,923,496,57	839,172,99	5,79
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	90,135.00	118,232.11	65,077.88	112,267.11	5,965.00	5.09
Classified Support Salaries	2200	994,287.86	984,685.65	494,027.14	900,632,33	84,053.32	8.5
Classified Supervisors' and Administrators' Salaries	2300	543,642.49	436,560.28	312,190.91	530,824.12	(94,263.84)	-21.69
Clerical, Technical and Office Salaries	2400	1,624,922.84	1,709,630.00	858,603.28	1,568,145.00	141,485.00	8.39
Other Classified Salaries	2900	576,170.59	532,747.65	272,593.94	545,533,65	(12,786,00)	-2.49
TOTAL, CLASSIFIED SALARIES		3,829,158.78	3,781,855.69	2,002,493.15	3,657,402.21	124,453.48	3.39
EMPLOYEE BENEFITS							
STRS	3101-3102	2,102,673.84	2,077,208.63	1,052,298.31	2,005,094.20	72,114_43	3.5%
PERS	3201-3202	582,528.09	597,455,64	316,810.57	584,780.08	12,675.56	2.19
OASDI/Medicare/Alternative	3301-3302	509,403.37	518,197.52	265,235.13	504,983.78	13,213.74	2.5%
Health and Welfare Benefits	3401-3402	4,273,791.77	4,364,295.68	2,326,296.43	4,176,910.26	187,385.42	4.3%
Unemployment insurance	3501-3502	9,194.34	9,257.23	4,761.04	8,969.59	287.64	3.19
Workers' Compensation	3601-3602	220,680.83	222,171.69	139,868.42	215,285.53	6,886.16	3.19
OPEB, Allocated	3701-3702	466,950.45	428,391.25	187,849.88	428,391,25	0,00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	800,000.00	0.00	700,000.00	100,000.00	12.5%
TOTAL, EMPLOYEE BENEFITS		8,165,222.69	9,016,977.64	4,293,119.78	8,624,414.69	392,562.95	4.4%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	1,111,350.00	1,118,409.00	51,069.06	1,764,703.00	(646,294.00)	-57,8%
Books and Other Reference Materials	4200	46,600.00	41,240.00	1,609,49	42,440.00	(1,200,00)	-2,9%
Materials and Supplies	4300	1,010,830.00	1,076,518.80	485,434,95	1,168,623.80	(92,105.00)	-8.6%
Noncapitalized Equipment	4400	283,950.00	336,024.08	140,394.85	468,592.13	(132,568.05)	-39.5%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,452,730.00	2,572,191.88	678,508,35	3,444,358.93	(872,167.05)	-33,9%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	76,957.00	100,260.40	54,874.84	105,608.12	(5,347.72)	-5.3%
Dues and Memberships	5300	26,960.00	27,470.00	14,442.55	27,527.00	(57.00)	-0.2%
Insurance	5400-5450	200,032.00	201,456.00	188,507.45	192,948,00	8,508.00	4.2%
Operations and Housekeeping Services	5500	1,070,900.00	1,083,900.00	572,206,71	1,083,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	378,697.00	623,450.57	219,673.82	623,450.57	0.00	0.0%
Transfers of Direct Costs	5710	(14,832.00)	(18,888,00)	(3,388.51)	(11,789.00)	(7,099.00)	37.6%
Transfers of Direct Costs - Interfund	5750	11,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	1,400,805,00	1,508,927.60	783,417.66	1,711,463.25	(202,535.65)	-13.4%
Communications	5900	122,350.00	127,585.00	45,288.65	133,845.00	(6,260.00)	-4.9%
TOTAL, SERVICES AND OTHER		,	,,000,00	,5,200,00	100,040,00	(0,200.00)	₹.370
OPERATING EXPENDITURES		3,272,869.00	3,666,161,57	1,875,023.17	3,878,952.94	(212,791.37)	-5,8%

Description !	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY		00000	(.,)	(2)	(0)	(5)	(=)	(1)
Land		6100	0.00	1,595,500.00	451.50	2,743,500.00	(1,148,000.00)	-72.09
Land Improvements		6170	910,000.00	1,060,227.00	236,987.06	1,294,032,00	(233,805,00)	-22,19
Buildings and Improvements of Buildings		6200	0.00	165,623.00	2,135.00	165,623.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0,00	0,00	0.0
Equipment		6400	410,000.00	305,217.77	125,067.82	562,106.33	(256,888.56)	-84.29
Equipment Replacement		6500	0.00	140,000.00	84,044.90	140,000.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			1,320,000.00	3,266,567.77	448,686.28	4,905,261.33	(1,638,693.56)	-50.29
OTHER OUTGO (excluding Transfers of Indirect	t Costs)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0,00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0,00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0,00	0,00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	0,00	40,000.00	39,330.00	40,000.00	0.00	0.09
Payments to JPAs		7143	0,00	0.00	0,00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0,00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	nments 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	0,00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of I	Indirect Costs)		0.00	40,000.00	39,330.00	40,000.00	0.00	0.0%
THER OUTGO - TRANSFERS OF INDIRECT CO	STS							
Transfers of Indirect Costs		7310	(370,557.00)	(403,899.00)	(139,422.63)	(409,217.91)	5,318.91	-1.3%
Transfers of Indirect Costs - Interfund		7350	(111,363.02)	(114,910.18)	(61,371.15)	(120,799.00)	5,888.82	-5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(481,920.02)	(518,809.18)	(200,793.78)	(530,016.91)	11,207.73	-2.2%
OTAL, EXPENDITURES			33,200,649.65	36,587,614.93	16,680,776.58	37,943,869.76	(1,356,254.83)	-3.7%

Description	Ponouros Codo-	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
·	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and								
Redemption Fund		8914	0,00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0,00	0,00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	1,536.00	1,536.37	1,536.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0,00	0.0%
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	212,056.88	212,056.88	0.00	83,000.00	129,056.88	60,9%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0,00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			712,056.88	713,592.88	1,536.37	584,536.00	129,056,88	18.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments				"				
Emergency Apportionments Proceeds		8931	0.00	0,00	0,00	0.00	0,00	0.0%
Proceeds from Sale/Lease-								
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0,00	0.0%
Other Sources								
Transfers from Funds of								
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0.00	0.00	0,00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0,00	0,00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		7039	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			0.50	0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	(2,841,411.00)	(3,059,836.07)	0.00	/3 /30 6/6 00	(970 900 02)	10.40/
Contributions from Restricted Revenues		8990	(2,841,411.00)	0.00	0.00	(3,430,646.00)	(370,809.93)	12.1%
(e) TOTAL, CONTRIBUTIONS		0000	(2,841,411.00)	(3,059,836.07)	0.00	(3,430,646,00)	(370,809.93)	12.1%
			, , , , , , , , , , , , , , , , , , , ,	(=,555,555,07)	5,55	(=,100,010100)	(510,000,00)	15., 170
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,553,467.88)	(3,773,428.95)	(1,536.37)	(4,015,182.00)	(241,753.05)	6.4%

Description Re	Obje		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A.: REVENUES							
1) LCFF Sources	8010-8	0.00	0.00	0,00	0.00	0,00	0.0%
2) Federal Revenue	8100-8	299 2,752,997.00	2,881,235.00	1,458,652.70	2,901,743.00	20,508.00	0.79
3) Other State Revenue	8300-8	599 2,370,104.00	3,171,467.00	1,586,783.04	3,417,524.00	246,057.00	7.89
4) Other Local Revenue	8600-8	799 160,000.00	171,923.00	978,700.67	176,037.00	4,114.00	2,49
5) TOTAL, REVENUES		5,283,101.00	6,224,625.00	4,024,136.41	6,495,304.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1	999 2,289,293,77	2,500,294.59	1,088,939.82	2,280,261.55	220,033.04	8.8%
2) Classified Salaries	2000-2	999 1,545,579.00	1,880,882.84	906,621.24	1,684,493.21	196,389.63	10.4%
3) Employee Benefits	3000-3	1,738,468.84	1,704,260.88	890,424.51	1,721,122,33	(16,861.45)	-1.0%
4) Books and Supplies	4000-4	999 492,051.39	932,628.30	163,401.35	1,029,114.59	(96,486.29)	-10.3%
5) Services and Other Operating Expenditures	5000-59	999 848,576.00	736,623.44	303,849.03	1,343,255.07	(606,631.63)	-82.4%
6) Capital Outlay	6000-69	0.00	315,000.00	127,060.00	432,303.00	(117,303.00)	-37.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		1,011,771.00	797,403.58	1,233,970.00	(222, 199.00)	-22.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	370,557.00	403,899.00	139,422.63	409,217.91	(5,318.91)	-1.3%
9) TOTAL, EXPENDITURES		8,296,297.00	9,485,360.05	4,417,122.16	10,133,737.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(3,013,196.00)	(3,260,735,05)	(392,985.75)	(3,638,433.66)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-89	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	29 0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     a) Sources	8930-88	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76	99 0.00	0.00	0,00	0.00	0,00	0.0%
3) Contributions	8980-89	99 2,841,411.00	3,059,836.07	0.00	3,430,646.00	370,809.93	12.1%
4) TOTAL, OTHER FINANCING SOURCES/USES		2,841,411.00	3,059,836.07	0.00	3,430,646.00		

1		Kevenue,	Expenditures, and Cri	anges in Fund Balanc	e			
Description Resour	rce Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,785.00)	(200,898.98)	(392,985.75)	(207,787.66)		
F. FUND BALANCE, RESERVES			(171,700.00)	(200,050.50)	(392,903.73)	(207,787.00)		
Beginning Fund Balance     As of July 1 - Unaudited		9791	329,682,99	329,682,99		329.682.99	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			329,682,99	329,682.99		329,682.99	0,00	0.0
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			329,682.99	329,682.99		329,682,99	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			157,897.99	128,784.01		121,895.33		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	157,897.99	128,784.01		121,895.33		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Danaura Gadaa	Object	Expenditures, and Ch	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
LCFF SOURCES	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Curren	t Year	8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions		33.13	0,00	0.00	0.00	0.00		
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes		0044						
Secured Roll Taxes Unsecured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8042	0.00	0.00	0.00	0.00		
Supplemental Taxes		8043	0.00	0.00	0.00	0.00		
Education Revenue Augmentation		8044	0.00	0.00	0.00	0.00		
Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds								
(SB 617/699/1992)		8047	0,00	0.00	0.00	0.00		
Penalties and Interest from		0040						
Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF				Y.				
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property	Taxes	8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0,00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0,00	0.00	0.00	0.0%
EDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	536,407.00	535,986.00	0.00	540,849.00	4,863.00	0.9%
Special Education Discretionary Grants		8182	44,582.00	44,582.00	21,616.08	44,582.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,497,492,00	1,610,394.00	1,157,048.00	1,610,394.00	0.00	0.0%
Title I, Part D, Local Delinquent						,,	5.55	2.070
Programs	3025	8290	0.00	0.00	0.00	0.00	0,00	0.0%
Title II, Part A, Educator Quality	4035	8290	158,471.00	171,918.00	81,392.00	171,918.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education						.,	` '	V- /
Program	4201	8290	8,885.00	9,692.00	30,831.00	10,608.00	916.00	9.5
Title III, Part A, English Learner Program	4203	8290	153,687.00	140,428.00	83,923.24	147,467.00	7,039.00	5.0
Title V, Part B, Public Charter Schools								
Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
Other NCLB / Every Student Succeeds Act	3012-3020, 3030- 3199, 4036-4126, 5510	8290	252,912.00	252,912.00	0.00	252,913.00	1,00	0.6
Career and Technical Education	3500-3599	8290	40,561.00	35,323,00	28,915.41	38,512.00	3,189.00	9.0
All Other Federal Revenue	All Other	8290	60,000.00	80,000.00	54,926.97	84,500.00	4,500.00	5.6
TOTAL, FEDERAL REVENUE			2,752,997.00	2,881,235,00	1,458,652.70	2,901,743.00	20,508.00	0.7
THER STATE REVENUE			2,702,007,00	2,001,200,00	1,400,002.70	2,301,740.00	20,300.00	0,1
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311	1,581,795.00	1,589,081,00	0.00	1,523,935.00		
Prior Years	6500	8319	0.00	0.00	363,601,00	0.00	(65,146.00)	-4.
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00			0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0,0
Child Nutrition Programs	All Other	8520	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0,00	0,0
Lottery - Unrestricted and Instructional Materia		8560	158,686.00		0.00	0.00		
Tax Relief Subventions Restricted Levies - Other		8560	138,886.00	158,686.00	92,523.45	169,265.00	10,579.00	6.7
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	487,500.00	532,350.00	394,777.50	532,350.00	0.00	0.0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0
Career Technical Education Incentive Grant			5.55	4.00	0.00	0,00	0,00	0.0
Program	6387	8590	97,649.00	350,768.00	350,768.07	350,768.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0,0
California Clean Energy Jobs Act	6230	8590	0.00	0.00	201,999.00	201,999.00	201,999.00	Ne
Specialized Secondary	7370	8590	0.00	0.00	0,00	0.00	0.00	0.0
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0
Quality Education Investment Act	7400	8590	0,00	0.00	0.00	0.00	0.00	0.0
Common Core State Standards								
Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue	All Other	8590	44,474.00	540,582.00	183,114.02	639,207.00	98,625.00	18.2
OTAL, OTHER STATE REVENUE			2,370,104.00	3,171,467.00	1,586,783.04	3,417,524.00	246,057.00	7.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE		- Ulexande	V.7	,-,,		(0)	, C-1	W.
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0,00	0.00	0.00	0,00	0.09
Unsecured Roll		8616	0.00	0.00	0,00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0,00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00			12.25	400000
Other		8622	0,00	0,00	0.00	0,00	0.00	0.09
Community Redevelopment Funds		0022	0.00	0,00	0.00	0.00	0,00	0.09
Not Subject to LCFF Deduction		8625	0.00	0,00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent No	on-LCFF				0.00	0,00	0.00	0.07
Taxes		8629	0,00	0.00	0.00	0.00	0.00	0.09
Sales								
Sale of Equipment/Supplies		8631	0,00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0,00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Sales		8639	0,00	0.00	0,00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0,0%
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00				
Non-Resident Students			0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8672	0,00	0.00	0.00	0,00		
Interagency Services		8675	0.00	0.00	0.00	0.00	0,00	0.0%
Mitigation/Developer Fees		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue		8689	0.00	0.00	0.00	0.00	0.00	0,0%
Plus: Misc Funds Non-LCFF (50%) Adjust		8691	0.00	0,00	0.00	0.00		
Pass-Through Revenues From Local Sour	rces	8697	0.00	0.00	0.00	0,00	0,00	0.0%
All Other Local Revenue		8699	160,000.00	171,923.00	94,454.67	176,037.00	4,114.00	2.4%
Tuition		8710	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0,00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	884,246.00	0.00	0.00	0.0%
From JPAs	6500	8793	0,00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	0701		12020		N. W. 1. 1. 2. 2. 1	000000	
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0,00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, OTHER LOCAL REVENUE			160,000.00	171,923.00	978,700.67	176,037.00	4,114.00	2.4%
DTAL, REVENUES			5,283,101.00	6,224,625.00	4,024,136.41	6,495,304.00	270,679.00	4.3%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	1,343,024.64	1,488,720.37	518,199.98	1,231,626.15	257,094.22	17.39
Certificated Pupil Support Salaries	1200	364,460.00	448,899,81	237,011.89	455,336.22	(6,436.41)	
Certificated Supervisors' and Administrators' Salaries	1300	393,690.41	398,782.41	216,261,31	405,029.22	(6,246.81)	-1,6%
Other Certificated Salaries	1900	188,118.72	163,892,00	117,466.64	188,269.96	(24,377.96)	
TOTAL, CERTIFICATED SALARIES		2,289,293.77	2,500,294.59	1,088,939,82	2,280,261.55	220,033,04	8.89
CLASSIFIED SALARIES						•	
Classified Instructional Salaries	2100	551,239,32	717,628.62	308,449.02	614,670.64	102,957.98	14.39
Classified Support Salaries	2200	628,585.16	710,254.96	366,553.04	637,760.08	72,494.88	10.29
Classified Supervisors' and Administrators' Salaries	2300	82,809.45	83,611.90	50,790.75	83,147.82	464.08	0.69
Clerical, Technical and Office Salaries	2400	48,971.24	48,971.24	26,342.09	48,971.24	0.00	0.0%
Other Classified Salaries	2900	233,973,83	320,416,12	154,486.34	299,943.43	20,472.69	6.49
TOTAL, CLASSIFIED SALARIES		1,545,579,00	1,880,882.84	906,621.24	1,684,493,21	196,389.63	10.4%
EMPLOYEE BENEFITS							
STRS	3101-3102	448,663.01	301,229.79	156,247.13	319,730,21	(18,500.42)	-6.1%
PERS	3201-3202	230,214.82	254,040.32	130,913.07	250,871.29	3,169.03	1.2%
OASDI/Medicare/Alternative	3301-3302	145,263.86	160,889.46	83,548.10	161,058.72	(169.26)	-0,1%
Health and Welfare Benefits	3401-3402	871,551.46	940,317.56	489,330.84	940,685.14	(367.58)	0.0%
Unemployment Insurance	3501-3502	1,711.03	1,906,46	995.70	2,032.05	(125.59)	-6.6%
Workers' Compensation	3601-3602	41,064.66	45,877.29	29,389.67	46,744.92	(867.63)	-1.9%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0,00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0,00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		1,738,468.84	1,704,260.88	890,424.51	1,721,122,33	(16,861.45)	-1.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	35,580.00	46,480.00	9,098.38	26,900.00	19,580.00	42.1%
Books and Other Reference Materials	4200	24,550.00	24,550,00	0,00	74,550.00	(50,000,00)	-203.7%
Materials and Supplies	4300	308,667.39	605,791.33	113,345.21	704,247.62	(98,456.29)	-16.3%
Noncapitalized Equipment	4400	123,254.00	255,806.97	40,957.76	223,416.97	32,390.00	12.7%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		492,051,39	932,628.30	163,401.35	1,029,114.59	(96,486.29)	-10.3%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	20,100.00	52,470.00	26,170.22	103,120.00	(50,650.00)	-96.5%
Dues and Memberships	5300	13,500.00	13,650,00	150.00	6,576.00	7,074.00	51.8%
Insurance	5400-5450	5,100.00	7,175.00	7,175.00	7,175.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	229,036.00	282,926.00	88,803.66	381,170.00	(98,244.00)	-34,7%
Transfers of Direct Costs	5710	14,829.00	18,888.00	3,388.51	11,789.00	7,099.00	37.6%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	732.85	(732.85)	New
Professional/Consulting Services and Operating Expenditures	5800	564,511.00	360,014.44	177,341.25	830,586.22	(470,571,78)	-130.7%
Communications	5900	1,500.00	1,500.00	820.39	2,106.00	(606.00)	-40.4%
		,,	1,120,00	520,00	2,130,00	(000,00)	70.4:/0

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
CAPITAL OUTLAY	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
OARTIAL OUTERT								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and improvements of Buildings		6200	0.00	0,00	0.00	38,716,00	(38,716.00)	Ne
Books and Media for New School Libraries								
or Major Expansion of School Libraries Equipment		6300	0.00	0.00	0,00	0.00	0,00	0.0
Equipment Replacement		6400 6500	0.00	315,000,00	58,473.42	325,000.00	(10,000.00)	-3.2
TOTAL, CAPITAL OUTLAY		6300	0.00	0.00	68,586,58	68,587.00	(68,587.00)	Ne
OTHER OUTGO (excluding Transfers of Indire	ect Costs)		0,00	315,000.00	127,060.00	432,303.00	(117,303.00)	-37,2
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0,00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0,00	0.00	0.00	0,00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	3	7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	1,011,771.00	1,011,771.00	797,403.58	1,233,970.00	(222,199.00)	-22.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	onments 6500	7221	0.00	0.00	0.00			
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0,00	0.00	0.09
ROC/P Transfers of Apportionments	3323	, 220	0.00	0,00	0.00	0.00	0.00	0.09
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0,00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	0.00	0,00	0.00	0.00	0.00	0.00
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of	f Indirect Costs)		1,011,771.00	1,011,771.00	797,403.58	1,233,970.00	(222,199.00)	-22.0%
THER OUTGO - TRANSFERS OF INDIRECT C				. 41.	,	.,222,010,000	(222,100,00)	
Transfers of Indirect Costs		7310	370,557:00	403,899.00	139,422.63	409,217.91	(5,318.91)	-1.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			370,557.00	403,899.00	139,422.63	409,217.91	(5,318.91)	-1.3%

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	`(F) <sup>′</sup>
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0,00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0,00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0,00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	0,00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0,00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds		0931	0.00	0.00	0.00	0.00		
Proceeds from Sale/Lease-								
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of								
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0,0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from		7054						
Lapsed/Reorganized LEAs  All Other Financing Uses		7651	0,00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		7699	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0,00	0.00	0,00	0.00	0.0%
						141 126 KL 100 100 KL 100 KL	and the second second	
Contributions from Unrestricted Revenues		8980	2,841,411.00	3,059,836.07	0.00	3,430,646.00	370,809.93	12,1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0,0%
(e) TOTAL, CONTRIBUTIONS			2,841,411.00	3,059,836.07	0,00	3,430,646.00	370,809,93	12.1%
OTAL, OTHER FINANCING SOURCES/USES								

Mcfarland Unified Kern County

### Second Interim General Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 01I

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Resource	Description	2017-18 Projected Year Totals		
5640	Medi-Cal Billing Option	1,904.47		
7338	College Readiness Block Grant	42,974.75		
9010	Other Restricted Local	77,016.11		
Total, Restricted E	Balance	121,895.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			777					
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	100,117.00	148,073.00	100,117.00	0,00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,540,33	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	100,117.00	150,613.33	100,117.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	44,943.20	24,936,32	44,943.20	0.00	0.0%
2) Classified Salaries		2000-2999	26,784.78	28,236,47	13,706.00	28,236.47	0.00	0.0%
3) Employee Benefits		3000-3999	10,365.98	20,349.47	13,225.35	20,349.47	0.00	0.0%
4) Books and Supplies		4000-4999	0,00	40,000.00	33,743.08	40,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	7,000.00	34,420.88	70,119.00	(63,119.00)	-901.7%
6) Capital Outlay		6000-6999	0,00	50,000.00	0.00	200,000 00	(150,000.00)	-300.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,150.76	190,529.14	120,031.63	403,648.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(07.450.70)	(20, 440, 44)				
D. OTHER FINANCING SOURCES/USES			(37,150.76)	(90,412.14)	30,581,70	(303,531.14)		
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(37,150.76)	(90,412 14)	30,581.70	(303,531,14)		
F. FUND BALANCE, RESERVES					1600,1000.00		
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	396,349,34	396,349.34		396,349.34	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		396,349.34	396,349,34	1	396,349.34		
d) Other Restatements	9795	0.00	0,00		0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		396,349.34	396,349.34		396,349.34		
2) Ending Balance, June 30 (E + F1e)		359,198.58	305,937,20		92,818.20		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0,00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	359,198.58	305,937 20		92,818.20		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	D.00	0.00	-	0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES						77	***	
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0,0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0,0
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
DTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	.0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
Adult Education Block Grant Program	6391	8590	0.00	100,117.00	148,073.00	100,117.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	100,117.00	148,073.00	100,117.00	0.00	0.0
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	0.00	0.00	2,540.33	0.00	0.00	= 35.00
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00		0.09
Fees and Contracts		5552	0.00	0.00	0.00	0.00	0.00	0.09
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
Tuition		8710	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,540.33	0.00	0.00	0.09
OTAL REVENUES			0.00	100,117.00	150,613.33	100,117.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES						No.	3.00	
Certificated Teachers' Salaries		1100	0.00	38,036,00	3,114,06	38,036.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	6,907.20	3,767.34	6,907.20	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	18,054.92	0.00	0.00	0.0%
Olher Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	44,943.20	24,936.32	44,943.20	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,784.78	28,236.47	13,706.00	28,236.47	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			26,784.78	28,236.47	13,706.00	28,236.47	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	5,488.59	3,054.75	5,488.59	0.00	0.0%
PERS		3201-3202	4,159.94	5,104.83	2,699.80	5,104.83	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,049.04	3,240.01	1,641.12	3,240.01	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,822,19	5,601.29	5,244.75	5,601.29	0.00	0.0%
Unemployment Insurance		3501-3502	13.39	36.59	19.26	36.59	0.00	0.0%
Workers' Compensation		3601-3602	321.42	878.16	565.67	878,16	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,365.98	20,349.47	13,225.35	20,349.47	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	25,000.00	21,917.80	25,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,000.00	11,825.28	15,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	40,000.00	33,743.08	40,000.00	0,00	0.0%

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
SERVICES AND OTHER OPERATING EXPENDITURES	Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0,00	0.00	0.00	0.00	0.00	0.09
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00		0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	2,000.00	924.84	2,000.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00			0.00	0.09
Professional/Consulting Services and	3/30	0.00	0.00	0.00	0.00	0,00	0.09
Operating Expenditures	5800	0.00	5,000.00	33,496.04	68,119.00	(63,119.00)	-1262.4%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	7,000.00	34,420.88	70,119.00	(63,119.00)	-901,7%
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0,00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0,00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	50,000.00	0.00	200,000.00	(150,000.00)	-300.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	50,000.00	0.00	200,000.00	(150,000.00)	-300.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0,0%
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out							
Transfers of Pass-Through Revenues							
To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0,00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS			****				4124.5	
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0,00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs  Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0,0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0:00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	0,00	0.00	0.00		

### Second Interim Adult Education Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 11I

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Resource	Description	2017/18 Projected Year Totals
6391	Adult Education Block Grant Program	92,818.20
Total, Restr	icted Balance	92,818.20

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES							13/	3.7
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	0.00	185.00	140.13	184.97	(0.03)	0.09
5) TOTAL, REVENUES			0.00	185.00	140 13	184.97	(0.00)	5.0
B. EXPENDITURES						10,0		
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0,00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0,00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	30,654.00	0.00	0.00	30,654.00	100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	30,654,00	30,761,70	(30,761.70)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0,00	30,654.00	30,654.00	30,761.70	O O	0.07
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)								
D. OTHER FINANCING SOURCES/USES			0.00	(30,469.00)	(30,513.87)	(30,576.73)		
1) Interfund Transfers a) Transfers In		8900-8929	0.00	1,536.00	1,536.37	1,536.37	0.37	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,536.00	1,536.37	1,536.37		

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	(28,933.00)	(28,977.50)	(29.040.36)		
F. FUND BALANCE, RESERVES				, , , , , , , , ,	100,010.007		
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	29,040,36	29,040.36		29,040.36	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		29,040.36	29,040.36		29,040.36		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		29,040.36	29,040.36		29,040.36		
2) Ending Balance, June 30 (E + F1e)		29,040.36	107,36		0.00		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0,00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	29,040,36	107.36		0,00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0,00	0.00	0.00	0.00	0.00	0.09
Title I, Part A, Basic	3010	8290	0.00	0.00	0,00			
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		-	0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE			0.00	0,00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Stale Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE					3.00	0,00	0.00	0.020
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	185.00	140.13	184,97	(0.03)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0,00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0,00	0.00	0.00	0,00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	185.00	140.13	184.97	(0.03)	0.0%
OTAL, REVENUES			0.00	185.00	140.13	184.97		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES					,=,	400	- Nietz
Certificated Teachers' Salaries	1100	0.00	0.00	0.00	0.00	0_00	0.0%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0,00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	0.00	0,00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefils	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefils	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%

Description Resource Co	des Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES						1-7	
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0,00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0,00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0,00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	30,654.00	0.00	0.00	30,654.00	100.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	30,654.00	0.00	0.00	30,654.00	100.0%
CAPITAL OUTLAY						33,00 1100	700.030
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)						0.00	0,070
Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	30,654.00	30,761.70	(30,761.70)	New
Debt Service				22,00 1100	00,701.70	(00,701.70)	New
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	30,654.00	30,761.70	(30,761.70)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				2,00	25,101.10	(00,701.70))	New
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, EXPENDITURES		0.00	30,654,00	30,654,00	30,761.70	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN					8			
From: General Fund		8911	0.00	1,536.00	1,536,37	1,536.37	0.37	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,536.00	1,536.37	1,536.37	0.37	0.09
INTERFUND TRANSFERS OUT								
Olher Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00		
USES			0.00	0.00	0.00	0.00	.0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Olher Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0,00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,536,00	1,536,37	1,536.37		

### Second Interim Child Development Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 12I

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Resource	Description	2017/18 Projected Year Totals
Total, Restr	cted Balance	0.00

### 2017-18 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	1,870,772.43	1,933,373,22	770,149.16	1,933,169.22	(204.00)	0.0
3) Other State Revenue		8300-8599	137,326.26	138,931,26	256,497.69	257,722.26	118,791,00	85.59
4) Other Local Revenue		8600-8799	32,407,91	33,062,91	1,365,68	33,773,64	710,73	2,1
5) TOTAL, REVENUES			2,040,506.60	2,105,367,39	1,028,012.53	2,224,665.12		
B, EXPENDITURES								
1) Certificated Salaries		1000-1999	0,00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries		2000-2999	800,126.83	800,969.92	415,174.56	796,465.27	4,504,65	0.69
3) Employee Benefits		3000-3999	419,073.63	418,610.48	206,559.23	418,179,73	430.75	0.19
4) Books and Supplies		4000-4999	802,500.00	862,164.00	495,317.34	980,442.00	(118,278.00)	-13,79
5) Services and Olher Operating Expenditures		5000-5999	99,500.00	105,836.00	51,923.41	105,103.15	732.85	0.79
6) Capital Outlay		6000-6999	20,000.00	15,000.00	0,00	15,000.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	111,363.02	114,910.18	61,371.15	120,799.00	(5,888.82)	-5.1%
9) TOTAL, EXPENDITURES			2,252,563.48	2,317,490.58	1,230,345.69	2,435,989,15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(212,056 88)	(212,123.19)	(202,333.16)	(211,324,03)		
O, OTHER FINANCING SOURCES/USES			1,200,000	12.12.12	1202,000.10)	(2,1,024,00)		
Interfund Transfers     a) Transfers In		8900-8929	212,056.88	212,056,88	0.00	83,000.00	(129,056,88)	-60.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			212,056.88	212,056,88	0.00	83,000.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	(66.31)	(202 333 16)	(128,324,03)		
F. FUND BALANCE, RESERVES					19.0001-2.0001		
Beginning Fund Balance     a) As of July 1 - Unaudited	9791	474,390,20	474 300 00				
			474,390.20		474,390.20	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		474,390,20	474,390.20		474,390.20		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		474,390,20	474,390.20		474,390.20		
2) Ending Balance, June 30 (E + F1e)		474,390,20	474,323.89		346,066.17		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	474,390.20	474,323,89		346,066,17		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Olher Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE				11				
Child Nutrition Programs		8220	1,870,772,43	1,933,373.22	770,149,16	1,933,169.22	(204.00)	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,870,772,43	1,933,373.22	770,149.16	1,933,169.22	(204,00)	0.0%
OTHER STATE REVENUE							,50 .007	9,000
Child Nutrition Programs		8520	137,326.26	138,931,26	256 497 69	257,722,26	118,791.00	85.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			137,326.26	138,931.26	256,497.69	257,722.26	118,791.00	85.5%
OTHER LOCAL REVENUE								
Sales							1	
Sale of Equipment/Supplies		8631	0.00	0,00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	31,407.91	31,407.91	0.00	31,407.64	(0.27)	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000,00	1,655,00	1,365.68	2,366.00	711.00	43.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,407.91	33,062.91	1,365.68	33,773.64	710.73	2.1%
OTAL REVENUES			2,040,506.60	2.105,367.39	1,028,012.53	2,224,665.12		2000

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							TWIFE-	,,,,,,,,
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	659,799.65	658,658.74	332,174.06	655,792.09	2,866.65	0.4%
Classified Supervisors' and Administrators' Salaries		2300	90,054.00	92,038.00	53,822,10	90,400.00	1,638.00	1.8%
Clerical, Technical and Office Salaries		2400	50,273.18	50,273.18	29,178.40	50,273.18	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			800,126.83	800,969.92	415,174.56	796,465.27	4,504.65	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	120,767,49	120,357.33	46,857.61	120,199.43	157.90	0.1%
OASDI/Medicare/Alternative		3301-3302	60,904.84	60,854.84	28,730.17	60,624.76	230.08	0.4%
Health and Welfare Benefits		3401-3402	227,399.70	227,399.70	124,686,50	227,399.70	0.00	0.0%
Unemployment Insurance		3501-3502	400-10	399.78	206.62	398.26	1.52	0.4%
Workers' Compensation		3601-3602	9,601.50	9,598.83	6,078.33	9,557,58	41.25	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0,00	0.0%
Other Employee Benefits		3901-3902	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			419,073.63	418,610.48	206,559.23	418,179.73	430.75	0.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100,000.00	100,000.00	48,637.52	100,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,500.00	164-00	0.00	164.00	0.00	0.0%
Food		4700	700,000.00	762,000 00	446,679 82	880,278.00	(118,278.00)	-15.5%
TOTAL, BOOKS AND SUPPLIES			802,500.00	862,164.00	495,317.34	980,442.00	(118,278.00)	-13.7%

Description Resource Cod	es Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES			· · · · · · · · · · · · · · · · · · ·				
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	2,500.00	2,500,00	0.00	2,500.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	10,000.00	10,000.00	3,603,80	10,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	25,000.00	25,000.00	7,063,48	25,000.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(11,000.00)	(12,000.00)	0.00	(12,732.85)	732.85	-6.1%
Professional/Consulting Services and Operating Expenditures	5800	70,000.00	77,336.00	40,564.20	77,336.00	0.00	0_0%
Communications	5900	3,000.00	3,000.00	691,93	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		99,500.00	105,836,00	51,923,41	105,103.15	732.85	0.7%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	10,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Equipment Replacement	6500	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		20,000.00	15,000.00	0.00	15,000.00	0:00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	111,363.02	114,910.18	61,371.15	120,799.00	(5,888.82)	-5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		111,363.02	114,910.18	61,371,15	120,799.00	(5,888.82)	-5.1%
TOTAL, EXPENDITURES		2,252,563.48	2.317.490.58	1,230,345,69	2,435,989.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	212,056.88	212,056.88	0.00	83,000.00	(129,056.88)	-60.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			212,056.88	212,056.88	0.00	83,000.00	(129,056.88)	-60.9%
INTERFUND TRANSFERS OUT								
Olher Authorized Interfund Transfers Out		7619	0.00	0,00	0,00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.00	0.00	0.00	0.0%
Long-Term Debl Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0,00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			212,056.88	212,056.88	0.00	83,000.00		

### Second Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 13I

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, Schoo	346,066.17
Total, Restr	ricted Balance	346,066.17

Description	Resource Codes Obj	ject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columi B & D
A. REVENUES							16/	(F)
1) LCFF Sources	80	010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue	81	100-8299	0.00	0.00	0.00	0.00		0.0
3) Olher State Revenue	83	300-8599	0.00	0.00	0.00	0.00	0.00	0.0
4) Other Local Revenue	86	600-8799	4,300.00	4,300,00	5,677.52		0.00	0.0
5) TOTAL, REVENUES			4,300.00	4,300.00	5,677.52	5,678.00	1,378.00	32.0
B. EXPENDITURES				7,000,00	5,677,52	5,678.00		
1) Certificated Salaries	100	00-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries	200	00-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employee Benefits	300	00-3999	0.00	0.00	0.00	0.00	0.00	
4) Books and Supplies	400	00-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	500	00-5999	0.00	0.00	0.00	0.00		0.0%
6) Capital Outlay	600	00-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		00-7299, 00-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	00-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00		0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,300.00	4,300,00		0.00		
OTHER FINANCING SOURCES/USES			4,000,00	4,300.00	5,677,52	5,678.00		
interfund Transfers     a) Transfers In	8900	0-8929	500,000.00	500,000,00	0.00	500,000.00	0.00	0.00
b) Transfers Out	7600	0-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     a) Sources	8930	0-8979	0.00	0.00	0.00		0.00	0.0%
b) Uses	7630	0-7699	0.00	0.00		0.00	0.00	0.0%
3) Contributions	8980	0-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			504.000.00	504.000				
F. FUND BALANCE, RESERVES			504,300.00	504,300.00	5,677.52	505,678.00		
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	947,320.81	947,320.81		947,320.81	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			947,320.81	947,320,81		947,320,81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			947,320.81	947,320,81		947,320.81		
2) Ending Balance, June 30 (E + F1e)			1,451,620.81	1,451,620.81		1,452,998,81		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0,00		
Other Assignments		9780	1,451,620.81	1,451,620.81		1,452,998,81		
Reserved for deferred maintenance projects	0000	9780	1,451,620.81					
Reserved for deferred maintenance projects	0000	9780		1,451,620,81				
Reserve for deferred maintenance projects	0000	9780				1,452,998.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES				11.5				
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,300.00	4,300.00	5,677.52	5,678.00	1,378.00	32 0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,300.00	4,300.00	5,677.52	5,678.00	1,378.00	32.0%
TOTAL, REVENUES			4,300.00	4,300.00	5,677.52	5,678.00		

Description Reso	ource Codes Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
CLASSIFIED SALARIES	dice codes Object codes	(A)	(B)	(C)	(D)	(E)	(F)
Classified Support Salaries	2200	0.00	0.00	0,00	0.00	0.00	0.09
Other Classified Salaries	2900	0,00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0,00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0,00	0,00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0,00	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0,00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-37 <b>0</b> 2	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0,00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES				0,00	0.00	0.00	0.07
Books and Other Reference Materials	4200	0.00	0_00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0,0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0,00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0,00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0,00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3500	0.00		0.00	0.00	0.00	0.0%
CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0,00	0.0%
Land Improvements	6170	0.00	0.00	0.00		12.22	
Buildings and Improvements of Buildings		0.00	0.00	0,00	0.00	0.00	0.0%
Equipment	6200	0.00	0.00	0,00	0.00	0.00	0.0%
Equipment Replacement	6400	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY  OTHER OUTGO (evoluting Transfers of Indicate Contr.)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)  Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							100.00	
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Olher Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000 00	0.00	500,000.00		

#### Second Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 14I

Printed: 2/26/2018 3:03 PM

B		2017/18
Resource	Description	Projected Year Totals
Total, Restr	icted Balance	0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES					- 100		
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Olher Stale Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	3,000.00	3,000.00	2,406.69	3,000.00	0.00	0.0%
5) TOTAL, REVENUES		3,000.00	3,000.00	2,406.69	3,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0,00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	7100-7299,		5.00	0.00	0.00	0.00	0.0%
Costs)	7400-7499	0.00	0.00	0.00	0.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
D. OTHER FINANCING SOURCES/USES		3,000.00	3,000.00	2,406.69	3,000.00		
Interfund Transfers				1			
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     Sources	2002 2222						
b) Uses	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
CAN PRODUCT SHOW SHOW SHOW	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0,00		

Description	Resource Codes Object Co	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		3,000.00	3,000.00	2,406.69	3,000.00		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	401,634.59	401,634.59		401,634.59	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		401,634.59	401,634.59	\ \	401,634.59		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		401,634.59	401,634.59		401,634.59		
2) Ending Balance, June 30 (E + F1e)		404,634.59	404,634.59		404,634.59		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
Unassigned/Unappropriated     Reserve for Economic Uncertainties	9789	404,634,59	404,634.59		404,634.59		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description Re	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE			12/		10/	15)	107
Sales							
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	3,000.00	3,000.00	2,406.69	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		3,000.00	3,000.00	2,406.69	3,000.00	0.00	0.0%
TOTAL REVENUES		3,000.00	3,000.00	2,406.69	3,000.00		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							ľ
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0,00	0.00	0,00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0,00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0,00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00			
OTHER SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0,00	0.00	0.00	0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

# Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

15 73908 0000000 Form 17I

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		2017/18
Resource	Description	Projected Year Totals
		·
Total, Restr	ricted Balance	0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES					12		
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	900.00	900,00	724 43	900 00	0.00	0.09
5) TOTAL, REVENUES		900.00	900.00	724 43	900.00	0.00	2.07
B, EXPENDITURES							
1) Certificated Salaries	1000-1999	0,00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Oulgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Oulgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0,070
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					0.50		
FINANCING SOURCES AND USES (A5 - B9)  O OTHER FINANCING SOURCES/USES		900,00	900.00	724.43	900.00		
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	: 0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Sources/Uses     a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		2.510

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuats To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			900.00	000.00	704.40			
F. FUND BALANCE, RESERVES			900.00	900.00	724,43	900.00		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	120,895,77	120,895.77		120,895.77	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,895.77	120,895,77		120,895.77		
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,895.77	120,895.77		120,895.77		
2) Ending Balance, June 30 (E + F1e)			121,795.77	121,795.77		121,795.77		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0,00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Olher Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	121,795.77	121,795.77		121,795,77		
Reserved for postemployment benefits	0000	9780	121,795.77					
Reserve for postemployment benefits	0000	9780		121,795.77				
Reserve for postemployment benefits	0000	9780				121,795.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE				3.70	1.7		15/	
Interest		8660	900,00	900.00	724.43	900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900 00	900 00	724.43	900 00	0.00	0.0%
TOTAL, REVENUES			900.00	900.00	724.43	900.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0_00	0.00	0,00	0,00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0,00	0.00	0.0%
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			3.00	0,50	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	5.50	

# Second Interim Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

15 73908 0000000 Form 20I

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		2017/18		
Resource	Description	Projected Year Totals		
Total, Restr	icted Balance	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES						1=1	- Mate
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	3,000.00	3,000.00	1,980.23	3,000.00	0.00	0.09
5) TOTAL, REVENUES		3,000.00	3,000.00	1,980.23	3,000.00	0.00	0.0
B. EXPENDITURES				1,000.10	0,000,00		
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	2,135.00	0.00	2,135,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	50,000.00	34,494.00	50,000,00	0,00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	52,135.00	34,494.00	52,135.00	0.00	0.07
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,000.00	(49, 135 00)	(32,513.77)	(49, 135.00)		
, OTHER FINANCING SOURCES/USES				102,010.117	[49,133.00]		
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		5.570

Description	Resource Codes	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			3,000.00	(49,135.00)	(32,513.77)	(49,135,00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	346,390.07	346,390.07		346,390.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,390.07	346,390.07		346,390.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,390.07	346,390.07		346,390.07		
2) Ending Balance, June 30 (E + F1e)			349,390.07	297,255,07		297,255.07		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	349,390,07	297,255.07		297,255.07		
Reserved for construction of classrooms an	0000	9780	349,390.07					
Reserve for construction of classrooms and	0000	9780		297,255.07				
Reserve for construction of classrooms and e) Unassigned/Unappropriated	0000	9780				297,255.07		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE		3,00	1.10	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1-7	
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0,00	0.00	0.0%
OTHER STATE REVENUE							
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies Secured Roll	8615	0,00	0,00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622	0.00	0,00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0,00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	3,000.00	3,000.00	1,980.23	3,000.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		3,000.00	3,000.00	1,980.23	3,000.00	0.00	0.0%
OTAL, REVENUES		3,000.00	3,000.00	1,980.23	3,000.00		

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
CLASSIFIED SALARIES	05,251.000	101	(8)	(c)	(0)	(6)	(F)
Classified Support Salaries	2200	0.00	0,00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0,00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0,00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0,00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0_00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0,00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	2,135.00	0,00	2,135,00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	2,135.00	0.00	2,135,00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	0,00	0.00	0.00	0.00	0.00	0.0%

Description Reso	urce Codes Ob	oject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	50,000.00	34,494.00	50,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0,00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	34,494.00	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		- 1						
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0,00	0.00	0.00	0.0%
Debt Service		1						
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	52,135.00	34,494.00	52,135.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS					1	1-2	
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00			
Olher Authorized Interfund Transfers Out	7619	0,00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT	7019			0,00	0,00	0,00	0.0
OTHER SOURCES/USES		0.00	0.00	0,00	0.00	0,00	0.0
SOURCES							
Proceeds Proceeds from Sale of Bonds	8951	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0,00	0.00	0.0
Other Sources County School Building Aid	8961	0.00	0.00	0.00	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	0.00	0,00	0.00	0.09
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.09
ONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues	8990	0.00	0.00	0,00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0,00	0.00	0.00		

### Second Interim Building Fund Exhibit: Restricted Balance Detail

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2017/18

Resource	Description	Projected Year Totals
	·	
Total, Restricte	ed Balance	0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0,00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	4,000.00	74,000.00	146,693,32	146,694.00	72,694.00	98.29
5) TOTAL, REVENUES		4,000.00	74,000.00	146,693.32	146,694.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	199.00	306.71	307.00	(108.00)	-54.3%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	199.00	306.71	307.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)		4,000.00	73,801.00	146,386.61	146,387.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			4,000.00	73,801.00	146,386.61	146,387.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	635,667.45	635,667.45		635,667,45	0,00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audiled (F1a + F1b)			635,667.45	635,667,45		635,667,45		
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			635,667.45	635,667.45		635,667.45		
2) Ending Balance, June 30 (E + F1e)			639,667,45	709,468.45		782,054,45		
Components of Ending Fund Balance  a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0,00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	639,667.45	709,468.45		782,054.45		
Reserved for construction of classrooms an	0000	9780	639,667.45					
Reserve the construction of classrooms and	0000	9780		709,468,45				
Reserve for construction of classrooms and e) Unassigned/Unappropriated	0000	9780				782,054,45		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0,00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		0004						
		8621	0.00	0.00	0,00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0,0%
Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0,00	0.00	0,00	0.0%
Interest		8660	4,000.00	4,000.00	4,026.56	4,027.00	27.00	0.7%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts					-			
Mitigation/Developer Fees		8681	0.00	70,000.00	142,666.76	142,667.00	72,667.00	103.8%
Olher Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	74,000.00	146,693.32	146,694.00	72,694.00	98.2%
OTAL, REVENUES			4,000.00	74,000.00	146,693.32	146,694.00		

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES					, ioi	(E)	<u> </u>
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		0.00	0,00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES	Q.						
Classified Support Salaries	2200	0.00	0.00	0.00	0:00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0,00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0,00	0.0%
Unemployment insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulling Services and Operating Expenditures	5800	0.00	199.00	306.71	307.00		-54,3%
Communications	5900	0.00	0.00	0.00	0.00	(108.00)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	[	0.00	199.00	306.71	307.00	(108.00)	0.0% -54.3%

Description Rese	ource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		0.00	199.00	306.71	307.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS	***	~~~				***	
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES	1						
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES		0.00	0.00	5.50	0.00	5.55	0.070
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0,00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

### Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2017/18 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES						Cary	
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0,00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	0.00	1.00	2.08	1.00	0.00	0.09
5) TOTAL, REVENUES		0.00	1.00	2.08	1.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91				
D. OTHER FINANCING SOURCES/USES		0.00	1.00	2.08	1.00		
Interfund Transfers     Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0,00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1.00	2.08	1.00		
F. FUND BALANCE, RESERVES						1.00		
Beginning Fund Balance     As of July 1 - Unaudited		9791	348.83	348.83		348.83	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			348.83	348.83		348.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			348.83	348.83		348.83		9197
2) Ending Balance, June 30 (E + F1e)			348.83	349.83		349.83		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	348.83	349.83		349.83		
Reserved for school facilities	0000	9780	348.83	0.000		348.65		
Reserve for school facilities	0000	9780		349.83				
Reserve for school facilities e) Unassigned/Unappropriated	0000	9780				349.83		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0,00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1.00	2.08	1.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1,00	2.08	1.00	0.00	0.0%
TOTAL, REVENUES			0.00	1.00	2.08	1.00		

Description F	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES		-1412					
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0,00	0.00	0.00	0.00	0.09
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0,00	0.00	0,00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0,00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0,00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0,00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulling Services and Operating Expenditures	5800	0.00	0.00	0.00	2.22		
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes Of	oject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY				312.30			-1.0%	
Land		6100	0,00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0,00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0,00	0.00	0.00	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS			1-1	151	127	152	1.7
INTERFUND TRANSFERS IN							
To: State School Building Fund/ County School Facilities Fund							
From: All Other Funds	8913	0.00	.0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ Counly School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.000
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	7010	0.00	0.00				
OTHER SOURCES/USES		0,00	0.00	0.00	0.00	0.00	0.0%
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			1				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0,00	0.00	0.00	0,00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0,00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0,00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES		3,50	0.00	0.00	0.00	0.00	0.070
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0,00	0,00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0,00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

### Second Interim County School Facilities Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 35I

Printed: 2/26/2018 3:11 PM

Resource	Description	2017/18 Projected Year Totals
Total, Restrict	ed Balance	0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES					1	,5/	
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0,00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	27,000.00	27,000.00	25,760.13	27,000.00	0.00	
5) TOTAL, REVENUES		27,000,00	27,000.00	25,760.13	27,000.00	0,00	0.0%
B. EXPENDITURES			27,000,00	23,700.13	27,000.00		
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0,0%
2) Classified Salaries	2000-2999	0,00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00		
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		0.00	0.0%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		27,000.00	27,000.00	25,760.13	0.00		
OTHER FINANCING SOURCES/USES		27,000.00	27,000.00	25,760,13	27,000.00		
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Sources/Uses     a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		3.0.70

Description	Resource Codes	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			27,000.00	27,000.00	25,760.13	27,000.00		
F, FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,010,732.10	5,010,732.10		5,010,732,10	0.00	0.0
b) Audit Adjustments		9793	0,00	0.00		0.00	0.00	0.0
c) As of July 1 - Audiled (F1a + F1b)			5,010,732,10	5,010,732.10		5,010,732.10		
d) Other Restalements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			5,010,732.10	5,010,732,10		5,010,732.10	5,00	
2) Ending Balance, June 30 (E + F1e)			5,037,732.10	5,037,732 10		5.037.732.10		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance     c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,037,732.10	5,037,732.10		5,037,732.10		
Committed for the construction of the distric	0000	9760	5,037,732.10			0,001,102,10		
Committed for construction of district educa	0000	9760		5,037,732.10				
Committed for construction of district educa d) Assigned	0000	9760				5,037,732 10		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0,00	0,00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27,000.00	27,000.00	25,760.13	27,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	its	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							- 1	
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,000.00	27,000:00	25,760.13	27,000.00	0.00	0.0%
OTAL REVENUES			27,000.00	27,000.00	25,760,13	27,000.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff Column B & D
CLASSIFIED SALARIES	35,411 35411	121	(3)	(6)	(0)	(E)	(F)
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0,00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0,00	0.00	0,00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0,00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0,00	0.00	0,00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0,00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES	0.00	0.00	0.00	0.00	0.00	0.0%

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							.,	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.09
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				
To County Offices					0.00	0,00	0.00	0.0%
-		7212	0.00	0,00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	sts)		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS	ON A CONTRACT OF THE PARTY OF T	1.3			127	,,,,	
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/							
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0,00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0,00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	3313	0.00	0.00	0.00			
USES		0.00	0.00	0.00	0.00	0,00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

# Second Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

15 73908 0000000 Form 40I

Resource	Description	2017/18 Projected Year Totals
Total, Restricte	ed Balance	0.00

SACS2017ALL Financial Reporting Software - 2017.2.0 2/26/2018 2:56:32 PM

15-73908-0000000

### Second Interim 2017-18 Original Budget Technical Review Checks

### Mcfarland Unified

Kern 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

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0 2/26/2018 2:56:48 PM

15-73908-0000000

# Second Interim 2017-18 Board Approved Operating Budget Technical Review Checks

### Mcfarland Unified

Kern 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  $\frac{\overline{W}}{\overline{W}}$  arning/ $\frac{\overline{W}}{\overline{W}}$  arning 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

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

EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
*			
13-5370-0-0000-0000-9740	5370	9740	193.92

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0 2/26/2018 2:57:09 PM

15-73908-0000000

### Second Interim 2017-18 Actuals to Date Technical Review Checks

### Mcfarland Unified

Kern 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

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

Second Interim
Special Education Maintenance of Effort
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison
2017-18 Projected Expenditures by LEA (LP-I)

Special part   Spec										
EXPEDIENCE   Continued C		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled	Adjustments*	Total
27         0.00         0.00         89.226.61         73.647.00         6           89         0.00         0.00         0.00         36.087.65         187.168.17         2           80         0.00         0.00         0.00         36.087.65         187.168.17         2           80         0.00         0.00         0.00         0.00         56.00         0.00           90         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00		(Goal 5001)	(Goal Susu)	(coal poor)	(SOSI STIE)	footo mool				070
27         0.00         0.00         89,226.61         73,647.00           28         0.00         0.00         36,067.65         167,189.17         2           68         0.00         0.00         0.00         36,067.65         167,189.17         2           68         0.00         0.00         0.00         40,160.25         139,372.42         2           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         177,286.58         437,388.59         1.5           00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           00         0.00         0.00         0.00         0.00         0.00	UNDUPLICATED PUPIL COUNT									717
100   0.00   0	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resi	ources 0000-9999)	000			89 226 61	73 647 00	647,349.00		1,278,425.88
0.00 0.00 0.00 0.00 9,439.07 890.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		400,203,21	800	000		36.067.65	167 169 17	226,707.93		492,803.74
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		204 254 68	000	000		40,160,25		433,657,24		817,441.59
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		20.150.00	000	000		9,439.07		9,000.00		48,389.07
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		17 175 00	000	00.0		00.0		4,250.00		77,825.00
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		000	000	000		00:00		00:0		00.00
0.00         0.00         0.00         0.00           0.00         0.00         0.00         174,893.56         437,388.59         1.3           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         177,285.58         437,388.59         1,5           85, & 600-8999)         0.00         0.00         177,285.58         437,388.59         1,5           85, & 600-8999)         0.00         0.00         177,285.58         437,388.59         1,5           85, & 600-8999)         0.00         0.00         18,794.24         145,227.97         1,5           0.00         0.00         0.00         0.00         800.00         800.00         800.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00 <td></td> <td>000</td> <td>00.0</td> <td>00'0</td> <td></td> <td>00'0</td> <td></td> <td>00'0</td> <td></td> <td>00'0</td>		000	00.0	00'0		00'0		00'0		00'0
0.00 0.00 0.00 0.00 174,893.58 437,388.59 1.2 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		000	000	00'0		00.00		0.00		00.00
0.00         0.00         2,392,00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         177,285,58         437,388,59         1,5           0.00         0.00         0.00         0.00         18,794,24         145,927,97         1,5           0.00         0.00         0.00         0.00         18,794,24         145,927,97         1,5           0.00         0.00         0.00         0.00         800,00         800,00         800,00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         <		781,638,94	00'0	00'0		174,893,58		1,320,964,17	0.00	2,714,885,28
0.00         0.00         0.00         0.00           0.00         0.00         2.392.00         0.00           0.00         0.00         0.00         177.285.58         4.37.388.59         1.5           85, & 6000-9989)         0.00         0.00         18.794.24         16.427.00         16.427.00           0.00         0.00         0.00         32.805.33         106.580.24         2.00           0.00         0.00         0.00         32.805.33         106.580.24         2.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00		136 899 00	00.0	0.00		2,392.00		00.0		139,291.00
0.00         0.00         2.392.00         0.00           0.00         0.00         177.285.58         437.388.59         1,5           0.00         0.00         0.00         177.285.58         437.388.59         1,5           0.00         0.00         0.00         18.794.24         145.927.97         1,5           0.00         0.00         0.00         32.805.33         106.590.24         3           0.00         0.00         0.00         32.805.33         106.590.24         3           0.00         0.00         0.00         0.00         800.00         800.00           0.00         0.00         0.00         0.00         66.400.00           0.00         0.00         0.00         0.00         66.400.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         <		000	00:0	00.0		00'0		00:0		0.00
0.00         0.00         177.286.58         437,388.59         1,1           0.00         0.00         0.00         18.794.24         16.427.00         1,1           0.00         0.00         0.00         18.794.24         145,827.97         1,1           0.00         0.00         0.00         32.805.33         106,590.24         1,1           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0		138 899 00	000	00.0		2,392.00		00.00		139,291.00
86, & 6000-9999)         0.00         80,304.01         16,427.00           0.00         0.00         18,794.24         145,927.97           0.00         0.00         32,805.33         106,590.24           0.00         0.00         32,805.33         106,590.24           0.00         0.00         0.00         800.00           0.00         0.00         0.00         800.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00	TOTAL COSTS	918 537 94	00.0	00:00		177,285.58		1,320,964,17	00.00	2,854,176,28
Certificated Salaries         Certificated Salaries         Contributions from Universitied Salaries         Contributions from Universitied Resources 3000-3178 & 310-340.         Contributions from Universitied Resources 3000-3178 & 3410-5810, goals         Contributions from Universitied Resources 3000-3178 & 3410-3400, except 3385, all goals         Contributions from Universitied Resources 3000-3178 & 3410-3400, except 3385, all goals         Contributions from Universitied Resources 3000-3178 & 3410-3400, except 3385, all goals         Contributions from Universitied Resources 3000-3178 & 3410-3400, except 3385, all goals         Contributions from Contributions f	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01,	09, & 62; resources 00				10 NOC 00		372 951 21		937,885,49
Classified Salatries		468,203.27	000			18 794 24		226.707.93		409,215.54
Employee Benefits   Empl		17,785.40	000			32 805 33		307,546.41		627,407.25
Books and Supplies         17,15,00         0,0		180,465.27	000			800 00				13,550.00
Services and Other Operating Expenditures 17,175.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		2,850.00	000			000	56			77,825.00
Capital Outlay         Capital Outlay         Capital Outlay         Color         0.00		00.671.71	800			00.0		00.0		0.00
State Special Schools         Coording to the Special Schools         Coording the Special Special Schools         Coording the Special		0000	800			00.0		00:00		00.00
Total Direct Costs  Transfers of Indirect Costs  Total Indirect Costs  Tota		8	000			00.00		00:00		00.00
Transfers of Indirect Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources 3310-3400, except 3385, all Resources 3300-3178 & 3410-5810, goals S000-5999)	_ '	686.578.94	0.00			132,703.58	326,14	920,4	00.00	2,065,883.28
Transfers of Indirect Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs - Interfund Total Indirect Costs Total		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000			00:0		0.00		107,867.00
Transfers of Indirect Costs - Internation 107,867,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	_ ′	00.00				0.00		00'0		00.0
TOTAL BEFORE OBJECT 8980  TOTAL BEFORE 0.000  132,703.58  326,145,21  Secources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	- ,	00.0						00.00		
TOTAL BEFORE OBJECT 8980  Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	Total Indirect Costs	00,700,701				132 70	326.14	920,455.55	00'0	2,173,750,28
	TOTAL BEFORE OBJECT 8980	184,440,04								
THE RESERVE THE PROPERTY OF TH		= <del>a</del>								ò
The state of the s	Children Labor									2,173,750.28

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Second Interim
Special Education Maintenance of Effort
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison
2017-18 Projected Expenditures by LEA (LP-I)

Mcfarland Unified Kern County

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 PRO	JECTED EXPENDITL	rces 0000-1999 & 80	(6666-00		000	000	00 0	00.0		100,887.34
1000-1999		000	800	000		00.00	00.0	00.0		00.00
2000-2002		35 072 94	000	000		0.00	00.00	00.00		35,072.94
2000 4000	Dooks and Supplies	000	00.00	0.00	00.00	800,000	800,00	7,600.00		9,200,00
5000 F0004		4,000,00	00.0	00.00	00.0	0.00	14,100.00	200.00		18,300,00
8000-0000		00:0	0.00	00.00	00.00	00.00	00.00	00.00		00'0
7430		00:0	0000	00'0	00'0	00'0	00.00	00.00		00.00
7430 7430		00:00	0.00	00.00	00.00	00.00	00:00	00.00		0.00
1004		139,960.28	00'0	00.00	00:00	800.00	14,900,00	7,800.00	00'0	163,460.28
0,00	Transfers of Indicate Costs	00 0	00 0	00.0	0.00	0.00	00.00	00.00		0.00
7350	Transfers of Indirect Costs - Interfind	00.0	00.00	00.0	00'0	00.0	00.00	00:00		0.00
2000	Total Indigest Costs	000	00.0	0.00	00:00	00.00	00.00	00'0	00:0	00.00
	TOTAL BEFORE OBJECT 8980	139,960.28	0.00	00'0	00.00	800.00	14,900.00	7,800.00	00:00	163,460.28
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									1,720,260.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

# Second Interim Special Education Maintenance of Effort 2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison 2016-17 Actual Expenditures by LEA (LA-I)

Speci 2017-18 Projected Exper

> Mcfarland Unified Kern County

Ohiert 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									262
TOTAL ACTUAL	TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6666-0000				0000	0000	0000		1 136 880 81
	Certificated Salaries	459,589.24	00.00	00.0		82,087,28	70 000 074	230,112.33		AA8 586 69
2000-2999 CI	Classified Salaries	60,043.19	00'0	0000		00'0	17,0880.27	27.500,017		440,000,03
3000-3999 En	Employee Benefits	185,630,42	00:00	00.0	00.00	28,520.56	128,120,84	352,014,39		694,286,21
	Books and Supplies	19.762.37	00.00	00'0	00.00	802,54	782.78	8,299.01		29,646,70
	Convices and Other Operating Expenditures	19 023 84	00.0	000	00.00	00.00	13,015,00	3,607.30		35,646.14
	Services and Other Operating Experiments	000	000	000		00.0	00:00	00'0		00:00
	apital Outlay	000	000	000		00.0		00.00		0.00
	State opecial ochools	000	000	000		00.0		00.00		00.00
7430-7439 DE	Total Direct Costs	744,049.06	00.00	00.0		114,410.69	368,908,88	1,117,686.92	00.00	2,345,055,55
	Transfers of Indiront Ores	89 511 27	00 0	00.0	0.00	1,607,24	00.00	00'0		84,118,51
•		000	000	000		00 0	00:00	0.00		00'0
	Transfers of Indirect Costs - Intertund	NO 0C+ 732			Section 1			The sale and		657,120.94
Z 1	Program Cost Report Allocations (noti-add)	00 544 07	000	000	000	1 607 24	00.0	00.0	00'0	84,118,51
- F	Total Indirect Costs	82,311,27 826 560 33	000	00.0		116,017,93	368,908,88	1,117,686.92	00'0	2,429,174.06
FEDERAL ACT	FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	ırces 3000-5999, exc			c c	07	10 137 55	204 354 83		395 131 20
1000-1999 C	Certificated Salaries	101,516.40	00.0	000		74.771 04		00.00		43 683 88
2000-2999 C	Classified Salaries	43,683,88	00.00	000		0.00	10.70	103 504 26		185 514 72
3000-3999 EI	Employee Benefits	54,217.23	00 0	000		2,852.01	24,941,22	000		8 933 00
4000-4999 B	Books and Supplies	8,933,00	0000	00.0		000				A19 99
5000-5999 S	Services and Other Operating Expenditures	419.99	00.0	00.0		000	000			000
O 6669-0009	Capital Outlay	00'0	00.0	000						000
	State Special Schools	00.0	00.00	0000	000	000				000
7430-7439 D	Debt Service	0.00	000	000		42 974 43	74.07	307.85	00'0	633,682.79
	Total Direct Costs	00.077,802				X C L C O Y				20 930 43
_	Transfers of Indirect Costs	19,323,19	000	000	00.0	42.100.1				00.0
7350 T	fransfers of Indirect Costs - Interfund	000	000	0.0		1 507 24			00 0	20.930.43
	Total Indirect Costs TOTAL BEFORE OBJECT 8980	19 323 19 228,093 69	00.0	00.0		44,581.67	74,07	307,85		654,613.22
8980 3 3 9	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									00'0
	TOTAL COSTS		SE SINGED A	STATE OF STATE		No. of Part of Street, or other parts of the Part of Street, or other				654,613,22

		Special		Regionalized		Special Education,	Spec. Education,	Spec. Education, Ages 5-22		
Object Code	Description	Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Preschool Students (Goal 5730)	Ages 5-22 Severely Disabled (Goal 5750)	Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND	LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &	resources 0000-29	62; resources 0000-2999, 3385, & 6000-9999)	(66)				3 00000		
1000-1999	Certificated Salaries	358,072,84	00.00	00.00	00.00	44,965,17	4,962.44	333,758,16		741,758.61
2000-2999	Classified Salaries	16,359.31	00'0	00 0	0.00	00'0	172,890.27	215,653.23		404,902,81
3000-3999	Employee Benefits	131,413.19	00.00	00.00	00.0	25,668.55	103,179,62	248,510,13		508,771,49
4000-4999		10,829,37	00:00	00.0	00'0	802.54	782.78	8,299.01		20,713,70
5000-5999		18,603.85	00'0	00'0	00'0	00.0	13,015.00	3,607,30		35,226,15
6000-0000		00.0	000	00'0	00.0	00'0	0000	00.0		00.00
7130		000	000	0.00	00.00	00:00	00.0	00:00		00.00
7/30 7/30		000	000	000	00.0	00 0	00.00	00.00		00.00
1450-1458		535,278,56	00:0	00.0		71,436.26	294,830,11	809,827.83	00'0	1,711,372,76
7340	Transfers of Indiant Casts	<b>63</b> 188 08	00 0	000	00 0	0.00	0.00	00'0		63,188,08
7250	Transfers of Indianal Costs Interfind	000	000	000		00.00	00.0	0.00		00'0
000/	Description Cost Descriptions (non add)	SET 120 Q4	000		Carrie Control					657,120.94
T.	Total Indiant Cost	63 188 08	000	000	00.0	0.00	00.00	00:00	00.00	63,188.08
	TOTAL BEFORE OBJECT 8980	598.466.64	000	0.00		71,436.26	294,830.11	809,827.83	00:0	1,774,560,84
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									000
	TOTAL COSTS	JA-18 8 9	The Charles	The state of the s		STATE OF THE PERSON NAMED IN				1,774,560.84
LOCAL ACT	12	0000-1999 & 8000-9	000 (666	00.0	0.00	00 0	0.00	0:00		00°0
0000		000	00 0	000	00.0	0.00	00'0	00.0		00.00
2000-2999		24.60	00.0	00 0		00:0	00'0	00.00		24.60
3000-3999		000	000	000		802.54	782.78	7,102.68		8,688,00
4000-4999		100.001	000	000		00:00	12,720.00	00'0		12.820.00
9009 0009		000	000	00.0		00:00	0.00	00.00		00.00
7130		COC	00.00	0.00		00.00	00'0	00'0		00.0
7430 7430		00.0	000	00.0		00.0	0.00	00.00		00.00
1004		124.60	00.00	00.0		802.54	13,50	7,102.68	00.00	21 532 60
					0	000	o o	C		000
7310	Transfers of Indirect Costs	000	0.00	0.00				00.0		
7350	Transfers of Indirect Costs - Interfund	0.00	000	0.00		000		800	000	8 0
	Total Indirect Costs	00.00	00:00	00.0		000		000	00.0	00.00
	TOTAL BEFORE OBJECT 8980	124.60	00:00	00:00	00:00	802.54	13,502.78	7,102.68	00.00	21,532.60
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									00.00
0868	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS								Parallel se	981,665,77
* 0400th on	* Attach an additional sheet with explanations of any amounts									

Attach an additional sheet with explanations of any amounts in the Adjustments column,

Printed: 3/1/2018 8:16 AM

# Special Education Maintenance of Effort Sol17-18 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

Mcfarland Unified Kern County

\ <u></u>	(55)	SELPA:
LEA IVISIDLE DE L'OUT CAICULATION (LIVIC-1)		

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.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures on a per capita basis; (3) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

### 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, local only 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 coatly 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).

00.0	00.0	Total exempt reductions
	====	
Local Only	State and Local	Provide the condition number, if any, to be used in the calculation below:

# Second Interim Special Education Maintenance of Effort 2017-18 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

Mcfarland Unified Kern County

(55)

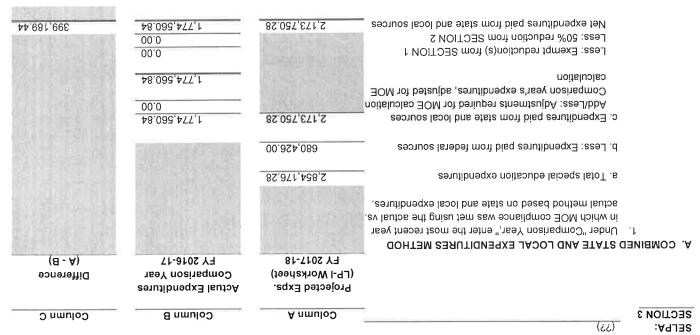
SELPA:

ihag	S ROITO 2

# Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205) 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 (ESEA) 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].

	_		
	_		
e MOE requirement, the LEA must list s:	edt ec	300.205(a) to reduc	Note: If your LEA exercises the authority under 34 CFR the activities (which are authorized under the ESEA) pa
	0		
(u	(f) O	0.0	Available to set aside for EIS (ine (b) minus line (e), zero if negative)
			213 10t object top of oldelieve
(e	e) —		.(fnement).
			available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE
			(first column cannot exceed line (a), Maximum
			Enter portion used to reduce MOE requirement
			If (b) is less than (a).
			(cannot exceed line (d), Available for MOE reduction).
			Enter portion used to reduce MOE requirement
(p	p) 0	0.0	(s) minus line (c), zero if negative)
			Available for MOE reduction.
· ·	<sub>(2)</sub> —		line (b), Maximum available for EIS)
,,	,		Enter portion to set aside for EIS (cannot exceed
			lf (b) is greater than (a).
(6	(q) 0	00.0	3310, 3315, and 3320)
,			(EIS) (15% of current year funding - Resources
			Maximum available for early intervening services
	-		3316)
			Current year funding (IDEA Section 619 - Resource
(8)	(8)	0.0	increase in funding)
			Maximum available for MOE reduction (50% of
	0	00.0	Increase in funding (if difference is positive)
	_		3350)
			Assistance Grant Awards - Resources 3310 and
			Less: Prior year's funding (IDEA Section 611 Local
			3350)
			Assistance Grant Awards - Resources 3310 and
			Current year funding (IDEA Section 611 Local
State and Local Local Only			



If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

1,218,60	£1.£77,8	57.199,73	e. Per capita state and local expenditures (A2c/A2d)	
	262.00	272,00	d. Special education unduplicated pupil count	
399,1881,444	00.0 00.0 \$8.082,477,1	82,037,571,2	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	
	48.088,477,1 00.0 48.088,477,1	85.037,571,2	c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	
	LIANNO STATE	00.824,088	b. Less: Expenditures paid from federal sources	
		2,854,176.28	a. Total special education expenditures	
			Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.	2.
Difference	Comparison Year FY 2016-17	Projected Exps. FY 2017-18		

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

# Special Education Maintenance of Effort 2017-18 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

Mcfarland Unified Kern County

SELPA: (??)

# B. LOCAL EXPENDITURES ONLY METHOD

16.123,088	78.861,800,1	82.027,888,1	Met expenditures paid from local sources
78 6	00.0	Control of the Control	Less: 50% reduction from SECTION 2
	00.0		Less: Exempt reduction(s) from SECTION 1
	75.891,800,1		Comparison year's expenditures, adjusted for MOE calculation
Mariney 13 12 salt 1	00.0		Add/Less: Adjustments required for MOE calculation
	78.891,800,1	82.027,888,1	a. Expenditures paid from local sources
			1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.
Difference	FY 2016-17	FY 2017-18	
	Comparison Year	Projected Exps.	

If the difference in Column C for the Section 3.8,1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

₽₽'960'E	3,829,00	6,925,44	c. Per capita local expenditures (B2a/B2b)
	797	272	b. Special education unduplicated pupil count
16.123,088	00.0 00.0 78.881,800,1	85.027,888,1	Less: Exempt reduction(s) from SECTION 1 Lese: 50% reduction from SECTION 2 Net expenditures paid from local sources
	\( \text{78.861,800,1} \) \( \text{78.861,800,1} \)	8S.0S7,888,1	a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation
			2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only.
Difference	Comparison Year FY 2016-17	Projected Exps. FY 2017-18	

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.B; if no costs, enter 0.

E-mail Address	Title
angarcia@mciarland k12 ca us	Deputy Superintendent/CBO
Telephone Number	Confact Name
1808-367-199	Ambelina Garcia Duran

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

# **CRITERIA AND STANDARDS**

# 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

# 1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

#### Estimated Funded ADA

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(Form Al, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)					
District Regular		3,376.25	3,376.25		
Charter School		0.00	0.00		
	Total ADA	3,376.25	3,376.25	0.0%	Met
1st Subsequent Year (2018-19)					
District Regular		3,376.25	3,376.25		
Charter School		0.00	0.00		
	Total ADA	3,376.25	3,376.25	0.0%	Met
2nd Subsequent Year (2019-20)		V			
District Regular		3,376.25	3,376.25		(1
Charter School		0.00	0.00		
	Total ADA	3,376.25	3,376.25	0.0%	Met

# 1B. Comparison of District ADA to the Standard

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

1a, STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:		
(required if NOT met)		

#### 2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

# 2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter data reported in the General Fund, only, for all fiscal years.

	Enrollme	nt		
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2017-18)  District Regular  Charter School	3,593	3,593		
Total Enrollment	3,593	3,593	0.0%	Met
1st Subsequent Year (2018-19) District Regular	3,593	3,593		
Charter School Total Enrollment	3,593	3,593	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular Charter School	3,593	3,593		
Total Enrollment	3,593	3,593	0.0%	Met

# 2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)	

# 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

# 3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data, P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	P-2 ADA Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2014-15)  District Regular  Charter School	3,275	3,469	
Total ADA/Enrollment	3,275	3,469	94.4%
Second Prior Year (2015-16) District Regular	3,364	3,544	
Charter School Total ADA/Enrollment	3,364	3,544	94.9%
First Prior Year (2016-17) District Regular	3,376	3,547	
Charter School	0		
Total ADA/Enrollment	3,376	3,547	95.2%
	-	Historical Average Ratio:	94.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.3%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

	Estimated P-2 ADA	Enrollment		
		CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	3,376	3,593		
Charter School	0			
Total ADA/Enrollment	3,376	3,593	94.0%	Met
st Subsequent Year (2018-19)				
District Regular	3,376	3,593		
Charter School				
Total ADA/Enrollment	3,376	3,593	94.0%	Met
nd Subsequent Year (2019-20)				
District Regular	3,376	3,593		
Charter School				
Total ADA/Enrollment	3,376	3,593	94.0%	Met

# 3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a.	STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current	year and two subsequent fisc	al years

Explanation:	
(required if NOT met)	

# 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

# 4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

# LCFF Revenue

# (Fund 01, Objects 8011, 8012, 8020-8089)

First Interim Second Interim

Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	36,567,866.00	36,632,444.00	0.2%	Met
1st Subsequent Year (2018-19)	37,915,639.00	38,849,991.00	2.5%	Not Met
2nd Subsequent Year (2019-20)	38,962,107.00	39,856,204.00	2.3%	Not Met

#### 4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years, Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue,

Explanation:	The 2nd Interim Report assumes that LCFF is fully funded in 2017-18. Revenue for subsequent years is increased.
(required if NOT met)	

#### 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

# 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Unaudited	Actuals -	Unrestricted	

	(Resources	0000-1999)	Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2014-15)	20,715,870.53	24,858,819.19	83.3%
Second Prior Year (2015-16)	22,338,724.99	28,269,560.92	79.0%
First Prior Year (2016-17)	22,760,597.15	29,571,958,86	77.0%
·	₹	Historical Average Ratio:	79.8%

-	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3_0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve			
standard percentage):	76.8% to 82.8%	76.8% to 82.8%	76.8% to 82.8%

Detic

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

# Projected Year Totals - Unrestricted

(Resources 0000-1999)
Salaries and Benefits Total Expenditures

enditures Ratio

	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2017-18)	26,205,313.47	37,943,869.76	69.1%	Not Met
1st Subsequent Year (2018-19)	27,443,085.88	38,282,405.88	71.7%	Not Met
2nd Subsequent Year (2019-20)	28,855,009.44	40,119,329.44	71.9%	Not Met

# 5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation: (required if NOT met)

The 2nd Interim report assumes that the land will be purchased in full which increases the costs of capital outlay. The district will be making facility repairs that have been deferred over the years but that are needed to maintain safe, secure, and well-maintained facilities for our students.

# **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

# 6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted, if not, enter data for the two subsequent years into the second column,

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

	First Interim Projected Year Totals	Second Interim Projected Year Totals		Change Is Outside
bject Range / Fiscal Year	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Fodoral Davisson (Fried 64, Ob	0400 0000 /P MVPI I A01			
urrent Year (2017-18)	jects 8100-8299) (Form MYPI, Line A2) 2,904,373.00	3,019,040.00	3.9%	No
st Subsequent Year (2018-19)	2,881,235.00	2,901,743.00	0.7%	No
nd Subsequent Year (2019-19)	2,881,235.00	2,901,743.00	0.7%	No
id Subsequent Fear (2019-20)	2,861,235.00	2,901,745.00	0.776	140
Explanation: (required if Yes)				
Other State Revenue (Fund 01	, Objects 8300-8599) (Form MYPI, Line A3)			
илеnt Year (2017-18)	3,815,095.00	4,234,001.00	11.0%	Yes
st Subsequent Year (2018-19)	2,958,735.00	3,009,845.00	1.7%	No
nd Subsequent Year (2019-20)	2,831,188.00	2,882,298.00	1.8%	No
Other Local Revenue (Fund 01	. Objects 8600-8799) (Form MYPI, Line A4			
urrent Year (2017-18) st Subsequent Year (2018-19)	, Objects 8600-8799) (Form MYPI, Line A4 258,109.00 160,000.00 160,000.00	302,643.00 160,000.00 160,000.00	17.3% 0.0% 0.0%	Yes No No
urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20)	258,109.00 160,000.00	302,643.00 160,000.00 160,000.00	0.0%	No
trrent Year (2017-18) It Subsequent Year (2018-19) It Subsequent Year (2019-20)  Explanation: (required if Yes)  Books and Supplies (Fund 01,	258,109.00 160,000.00 160,000.00 e 2nd Interim Report includes additional inter	302,643.00 160,000.00 160,000.00 est revenue received.	0.0% 0.0%	No No
et rent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2019-20)  Explanation: (required if Yes)  Books and Supplies (Fund 01,	258,109.00 160,000.00 160,000.00 e 2nd Interim Report includes additional inter Objects 4000-4999) (Form MYPI, Line B4) 3,504,820.18	302,643.00 160,000.00 160,000.00 est revenue received.	0.0% 0.0% 27.6%	No No
errent Year (2017-18) at Subsequent Year (2018-19) at Subsequent Year (2019-20)  Explanation: (required if Yes)  Books and Supplies (Fund 01, arrent Year (2017-18) at Subsequent Year (2018-19)	258,109.00 160,000.00 160,000.00 e 2nd Interim Report includes additional inter Objects 4000-4999) (Form MYPI, Line B4) 3,504,820.18 3,505,160.00	302,643.00 160,000.00 160,000.00 est revenue received. 4,473,473.52 4,668,791.00	0.0% 0.0% 27.6% 33.2%	No No Yes Yes
urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20)  Explanation: (required if Yes)  Books and Supplies (Fund 01, urrent Year (2017-18) st Subsequent Year (2018-19)	258,109.00 160,000.00 160,000.00 e 2nd Interim Report includes additional inter Objects 4000-4999) (Form MYPI, Line B4) 3,504,820.18	302,643.00 160,000.00 160,000.00 est revenue received.	0.0% 0.0% 27.6%	No No
urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20)  Explanation: (required if Yes)  Books and Supplies (Fund 01, urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20)	258,109.00 160,000.00 160,000.00 e 2nd Interim Report includes additional inter Objects 4000-4999) (Form MYPI, Line B4) 3,504,820.18 3,505,160.00	302,643.00 160,000.00 160,000.00 est revenue received 4,473,473.52 4,668,791.00 5,068,791.00	0.0% 0.0% 27.6% 33.2% 29.8%	Yes Yes Yes Yes
Books and Supplies (Fund 01, urrent Year (2017-18)  Books and Supplies (Fund 01, urrent Year (2017-18)  St Subsequent Year (2018-19)  Books and Supplies (Fund 01, urrent Year (2017-18)  St Subsequent Year (2018-19)  and Subsequent Year (2019-20)  Explanation:  (required if Yes)	258,109.00 160,000.00 160,000.00 160,000.00  e 2nd Interim Report includes additional inter  Objects 4000-4999) (Form MYPI, Line B4) 3,504,820.18 3,505,160.00 3,905,160.00 penditures were adjusted to include costs in the	302,643.00 160,000.00 160,000.00 est revenue received. 4,473,473.52 4,668,791.00 5,068,791.00 the LCAP and meet the district's mini	0.0% 0.0% 27.6% 33.2% 29.8%	Yes Yes Yes Yes
Books and Supplies (Fund 01, urrent Year (2017-18)  Books and Supplies (Fund 01, urrent Year (2017-18)  St Subsequent Year (2018-19)  Books and Supplies (Fund 01, urrent Year (2017-18)  St Subsequent Year (2018-19)  and Subsequent Year (2019-20)  Explanation:  (required if Yes)  Explanation:  (required if Yes)	258,109.00 160,000.00 160,000.00 e 2nd Interim Report includes additional inter Objects 4000-4999) (Form MYPI, Line B4) 3,504,820.18 3,505,160.00 3,905,160.00	302,643.00 160,000.00 160,000.00 est revenue received. 4,473,473.52 4,668,791.00 5,068,791.00 the LCAP and meet the district's mini	0.0% 0.0% 27.6% 33.2% 29.8%	Yes Yes Yes Yes
Books and Supplies (Fund 01, urrent Year (2017-18)  Books and Supplies (Fund 01, urrent Year (2017-18)  St Subsequent Year (2018-19)  Books and Supplies (Fund 01, urrent Year (2017-18)  St Subsequent Year (2018-19)  and Subsequent Year (2019-20)  Explanation:  (required if Yes)	258,109.00 160,000.00 160,000.00 160,000.00  e 2nd Interim Report includes additional inter  Objects 4000-4999) (Form MYPI, Line B4) 3,504,820.18 3,505,160.00 3,905,160.00 penditures were adjusted to include costs in the second costs in the secon	302,643.00 160,000.00 160,000.00 est revenue received. 4,473,473.52 4,668,791.00 5,068,791.00 the LCAP and meet the district's mini	0.0% 0.0% 27.6% 33.2% 29.8% mum proportionality percentage.	No No Yes Yes Yes

Explanation: (required if Yes) Expenditures were adjusted to include costs in the LCAP and meet the district's minimum proportionality percentage.

# 6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and O	ther Local Revenue (Section 6A)			
Current Year (2017-18)	6,977,577.00	7,555,684.00	8,3%	Not Met
1st Subsequent Year (2018-19)	5,999,970.00	6,071,588.00	1.2%	Met
2nd Subsequent Year (2019-20)	5,872,423.00	5,944,041.00	1,2%	Met
	ervices and Other Operating Expenditure			
Current Year (2017-18)	7,907,605.19	9,695,681,53	22.6%	Not Met
1st Subsequent Year (2018-19)	7,720,536.00	9,870,112.00	27.8%	Not Met
2nd Subsequent Year (2019-20)	8,145,536.00	10,295,112.00	26.4%	Not Met

# 6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	
Explanation: Other State Revenue (linked from 6A if NOT met)	The 2nd Interim Report includes revenue received for Clean Energy Prop 39 (\$201,999), Prop. 46 Grant (\$109,080), and one-time mandated block grant funds (\$165,797).
Explanation: Other Local Revenue (linked from 6A if NOT met)	The 2nd Interim Report includes additional interest revenue received.

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Expenditures were adjusted to include costs in the LCAP and meet the district's minimum proportionality percentage.

Explanation: Services and Other Exps (linked from 6A if NOT met) Expenditures were adjusted to include costs in the LCAP and meet the district's minimum proportionality percentage,

#### 7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

- NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:
  - A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
  - B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist, If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	7
I. OMMA/RMA Contribution	1,403,597.04	1,703,263,00	Met	_
<ol> <li>First Interim Contribution (information only (Form 01CSI, First Interim, Criterion 7, Lin atus is not met, enter an X in the box that best</li> </ol>	e 1)	1,586,411.00 ded contribution was not made:		
		participate in the Leroy F. Greene Scho ze [EC Section 17070.75 (b)(2)(E)]) ded)	ol Facilities Act of 1998)	
Explanation: (required if NOT met				

# 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

'Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

# 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

:=	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.8%	18,1%	9.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.6%	6.0%	3.0%

# 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

# Projected Year Totals

Net Change in	Total Unrestricted Expenditures	
Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level
(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund
(F	Warman Sandra Line Dates	Colones to secondary stee \$1785

Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2017-18)	(3,898,226.76)	38,528,405.76	10.1%	Not Met
1st Subsequent Year (2018-19)	(2,975,197.88)	38,865,405,88	7.7%	Not Met
2nd Subsequent Year (2019-20)	(4,113,564.44)	40,702,329.44	10.1%	Not Met

# 8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation: (required if NOT met)

The district is planning to purchase property in full to save paying interest over the next five years. Additionally, the district is projecting to spend \$1.1M for COP interest. The district is planning to work with local stakeholders to pass a bond in the near future to eliminate the COP debt.

# 9. CRITERION: Fund and Cash Balances

A FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

AA1. Determining if the District's General Fund Ending Balance is Positive  Ending Fund Balance  Commail Fund  Ending Fund Balance  Commail Fund  Fiscal Year  (Form OI) Libs F2 (Form Year (2017-18)  Ist Salassequent Year (2017-19)  AA2. Comparison of the District's Ending Fund Balance to the Standard  DATA ENTRY: Enter an explanation:  (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  Ending Cash Balance  Explanation if the District's Ending Cash Balance is Positive  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  Ending Cash Balance  Ending Cash Balance	71. 1 OND DAD 1110E OTT 110711	5. I rejected general falla balance will be positive a	t the one of the outron hood year and two subsequent hood	
Ending Fund Balance General Fund Projected Year Totals Projected Year (2017-19) Status  Durrent Year (2017-19) Status  Durrent Year (2018-19) Status Subsequent Year (2019-20) Status StanDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  BB-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund General Fund General Fund Status  Status  BB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	9A-1. Determining if the District's Ge	neral Fund Ending Balance is Positive		
Ending Fund Balance General Fund Projected Year Totals Projected Year (2017-19) Status  Durrent Year (2017-19) Status  Durrent Year (2018-19) Status Subsequent Year (2019-20) Status StanDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  BB-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund General Fund General Fund Status  Status  BB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
General Fund Projected Year Totals Projected Year (2017-18) Fiscal Year (2017-19) Status Subsequent Year (2018-19) Subsequent Year (2018-19) Subsequent Year (2018-19) Subsequent Year (2018-20) Subsequ	DATA ENTRY: Current Year data are extrac	ted. If Form MYPI exists, data for the two subsequent years w	vill be extracted; if not, enter data for the two subsequent years,	
General Fund Projected Year Totals Projected Year (2017-18) Fiscal Year (2017-19) Status Subsequent Year (2018-19) Subsequent Year (2018-19) Subsequent Year (2018-19) Subsequent Year (2018-20) Subsequ				
Projected Year Totals Fiscal Year (Porm OTP, Line P2) Status  Current Year (2017-18) 11, 664, 668, 48 Met 18, 620, 633, 68 Met 19, 632, 68 Met 19, 6				
Fiscal Year (Form 01I, Line F2 ) (Form MYPL, Line D2) Status  Durrent Year (2018-19) 1.1684, 686.48 Met 1.1864, 68		-		
11,684,688.48   Met	Fiscal Vear		Status	
Is Subsequent Year (2019-19)  A SUBSEQUENT Year (2019-20)  A LOOP STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  B CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B CASH BALANCE STANDARD: Projected general fund cash balance  Fiscal Year (Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance  General Fund  Fiscal Year (Form CASH, Line F, June Column)  Status  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
A.2. Comparison of the District's Ending Fund Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Current Year (2017-18)  Status  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	, ,			
DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  DB-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  DUTENT Year (2017-18)  STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	2nd Subsequent Year (2019-20)	4,631,387.03	Met	
DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  DB-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund General Fund Fiscal Year (Form CASH, Line F, June Column) Status  DUTCH Year (2017-18)  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.  Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  DB-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund General Fund Fiscal Year (Form CASH, Line F, June Column) Status  DUTCH Year (2017-18)  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	3A-2. Comparison of the District's Er	nding Fund Balance to the Standard		
Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column)  Status  DB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  28-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance  General Fund  Fiscal Year  (Form CASH, Line F, June Column)  Status  Current Year (2017-18)  Status  11,620,196.00  Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	DATA ENTRY: Enter an explanation if the s	andard is not met.		
Explanation: (required if NOT met)  B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance  General Fund  Fiscal Year  (Form CASH, Line F, June Column)  Status  Current Year (2017-18)  Status  DB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	1a. STANDARD MET - Projected gene	ral fund ending balance is positive for the current fiscal year a	and two subsequent fiscal years	
B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  BB-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Durrent Year (2017-18) 11,620,196.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	, ,			
B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  BB-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Durrent Year (2017-18) 11,620,196.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  BB-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Durrent Year (2017-18) 11,620,196.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.  B-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Durrent Year (2017-18)  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	-			
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2017-18) 11,620,196.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	(required if NOT met)			
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2017-18) 11,620,196.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2017-18) 11,620,196.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	Ų.			
B-1. Determining if the District's Ending Cash Balance is Positive  DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Furrent Year (2017-18) 11,620,196.00 Met  DATA ENTRY: Enter an explanation if the standard is not met,  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2017-18) 11,620,196.00 Met  DATA ENTRY: Enter an explanation if the standard is not met,  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status Current Year (2017-18) 11,620,196.00 Met  DB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	B. CASH BALANCE STANDAR	<ul><li>D: Projected general fund cash balance will be posi</li></ul>	tive at the end of the current fiscal year.	
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status Current Year (2017-18) 11,620,196.00 Met  DB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	B-1. Determining if the District's En	ding Cash Balance is Positive		
Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status Current Year (2017-18) 11,620,196.00 Met  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:		3		
Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2017-18) 11,620,196.00 Met  DB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	DATA ENTRY. II FOITH CASH EXISTS, data w	ill be extracted, if flot, data flust be efficied below.		
Fiscal Year (Form CASH, Line F, June Column) Status Current Year (2017-18) 11,620,196.00 Met  DB-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
DATA ENTRY: Enter an explanation if the standard is not met.  STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	Figure Mana		Chatus	
DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	ranent real (2017-10)	11,020,100.00	THOU .	
STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	B-2. Comparison of the District's Er	ding Cash Balance to the Standard		
Explanation:	DATA ENTRY: Enter an explanation if the s	tandard is not met.		
Explanation:			fleet wee	
·	1a. STANDARD MET - Projected gene	ral fund cash balance will be positive at the end of the current	riscal year.	
•				
(required if NOT met)	Explanation:			
	(required if NOT met)			

#### 10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	D	istrict ADA		
5% or \$66,000 (greater of)	0	to	300	
4% or \$66,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects, Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>&</sup>lt;sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,376	.3,376	3,376
District's Reserve Standard Percentage Level:	3%	3%	3%

# 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

4	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
	Do you choose to exclude from the reserve calculation the pass-thiodon funds distributed to SELFA members?

No

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

b.	Special Education Pass-through Funds
	(Fund 10, resources 3300-3499 and 6500-6540,
	objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00	0.00	0.00

# 10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

- Expenditures and Other Financing Uses
   (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount
   (\$66,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

2nd Subsequent Year (2019-20)	1st Subsequent Year (2018-19)	Current Year Projected Year Totals (2017-18)
49,989,391.0	47,765,714.40	48,662,143.42
0.0	0.00	0.00
49,989,391.0	47,765,714.40	48,662,143.42
3%	3%	3%
1,499,681,7	1,432,971.43	1,459,864.30
0.0	0,00	0,00
1,499,681.7	1,432,971.43	1,459,864.30

<sup>&</sup>lt;sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

# 10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI, If Form MYPI does not exist, enter data for the two subsequent years.

		Current Year		
Reserv	e Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2017-18)	(2018-19)	(2019-20)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	9,249,443.49	8,259,245,27	4,145,680.83
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	404,634.59	404,635.00	404,635.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount		V. 74.1	
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	9.654.078.08	8,663,880,27	4,550,315,83
9.	District's Available Reserve Percentage (Information only)	4/25 4/21 4/44	3,000,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	(Line 8 divided by Section 10B, Line 3)	19.84%	18.14%	9.10%
	District's Reserve Standard			
	(Section 10B, Line 7):	1,459,864.30	1,432,971.43	1,499,681.73
	<b>S</b> tatus	14-4		
	Status: L	Met	Met	Met

# 10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)	

SUP	PLEMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
<b>S</b> 1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?
1b,	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No
1b,	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

# S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

First Interim

-5.0%
District's Contributions and Transfers Standard: or -\$20,0

Second Interim

Percent

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

	otion / Fiscal Year	(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a.	Contributions, Unrestricted Ge (Fund 01, Resources 0000-199					
Currer	t Year (2017-18)	(3,059,836,07)	(3,430,646.00)	12.1%	370,809.93	Not Met
	osequent Year (2018-19)	(3.243,426.00)	(3,602,178.00)		358,752.00	Not Met
	bsequent Year (2019-20)	(3,438,032.00)	(3,782,287.00)		344,255.00	Not Met
1b	Transfers In, General Fund *					
Currer	t Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Su	osequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd St	bsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c.	Transfers Out, General Fund *					
Сиптел	t Year (2017-18)	713,592.88	584,536.00	-18.1%	(129,056.88)	Not Met
lst Su	osequent Year (2018-19)	712,057.00	583,000.00	-18.1%	(129,057.00)	Not Met
≧nd Sι	bsequent Year (2019-20)	712,057.00	583,000.00	-18.1%	(129,057.00)	Not Met
1d.	Capital Project Cost Overruns					
		is occurred since first interim projections that	may impact			
	the general fund operational bud	get?		Ļ	No	
Inclu	le transfers used to cover operatin	g deficits in either the general fund or any oth	er fund			
S5B.	Status of the District's Project ENTRY: Enter an explanation if No NOT MET - The projected contril for any of the current year or sub	ted Contributions, Transfers, and Cap at Met for items 1a-1c or if Yes for Item 1d. butions from the unrestricted general fund to resequent two fiscal years. Identify restricted provided in the property of the sequent two fiscal years. Identify restricted provided in the sequent two fiscal years. Identify restricted provided in the sequent two fiscal years.	ital Projects estricted general fund programograms			
S5B.	ENTRY: Enter an explanation if No NOT MET - The projected contril for any of the current year or sub nature. Explain the district's plan	ted Contributions, Transfers, and Cap at Met for items 1a-1c or if Yes for Item 1d. butions from the unrestricted general fund to resequent two fiscal years. Identify restricted pr	estricted general fund program- ograms and contribution amount the contribution.	nt for each pi	ogram and whether contributions	are ongoing or one-time
S5B.	ENTRY: Enter an explanation if Not NOT MET - The projected contril for any of the current year or sub nature. Explain the district's plan  Explanation:  (required if NOT met)	ted Contributions, Transfers, and Cap  It Met for items 1a-1c or if Yes for Item 1d.  Duttions from the unrestricted general fund to resequent two fiscal years. Identify restricted preserved, with timeframes, for reducing or eliminating the statement of the sequence of	estricted general fund programs ograms and contribution amout the contribution.  anticipated due to the replacences.	nt for each pi	ogram and whether contributions  /C unit on the middle school gym :	are ongoing or one-time i

Mcfarland Unified Kern County

# 2017-18 Second Interim General Fund School District Criteria and Standards Review

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1c,		ansfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal ransferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or
	Explanation: (required if NOT met)	Through the efforts of the Food Service Director, revenues are projected to be higher than previously anticipated. This reduces the contribution from the general fund.
1d.	NO - There have been no ca	pital project cost overruns occurring since first interim projections that may impact the general fund operational budget,
	Project Information: (required if YES)	

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# S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitme	ents, multiyea	ar debt agreements, and new prog	rams or contrac	ts that result in lo	ng-term obligations.	
S6A, Identification of the Distric	ct's Long-te	erm Commitments				
DATA ENTRY: If First Interim data ex Extracted data may be overwritten to other data, as applicable.	xist (Form 010 update long-t	CSI, item S6A), long-term commitr term commitment data in Item 2, a	ment data will be as applicable, If	e extracted and it no First Interim d	will only be necessary to click the appropata exist, click the appropriate buttons for	oriate button for Item 1b. items 1a and 1b, and enter all
a. Does your district have lo     (If No, skip items 1b and 2)				Yes		
b. If Yes to Item 1a, have ne since first interim projection		multiyear) commitments been inco	urred	No		
If Yes to Item 1a, list (or update benefits other than pensions			s and required a	annual debt servic	ce amounts. Do not include long-term com	nmitments for postemployment
	# of Years		SACS Fund and	Object Codes Us	and For	Principal Balance
Type of Commitment	Remaining	Funding Sources (Reve			ebt Service (Expenditures)	as of July 1, 2017
Capital Leases	T Containing	Turing Courses (Neve	indest	1	est ocivice (Experiantices)	23 Of 5019 1, 2017
Certificates of Participation						
General Obligation Bonds		Fund 51 - Property Taxes		Bonds		28,228,058
Supp Early Retirement Program		Fund 01 - General Fund		OPEB		3,471,465
State School Building Loans		Fund 01 - General Fund		Vacation Accrua	I	48,534
Compensated Absences						
Other Long-term Commitments (do no	ot include OP	EB):				
	-					
	-					
TOTAL:						31,748,057
Type of Commitment (continu	ued)	Prior Year (2016-17) Annual Payment (P & I)	(201 Annual	nt Year 7-18) Payment & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases		V		//		
Certificates of Participation	İ					
General Obligation Bonds	1	1,916,375		1,945,175	1,978,650	1,781,300
Supp Early Retirement Program					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,11,111
State School Building Loans	i					
Compensated Absences	i					
						~
Other Long-term Commitments (conti	nued):					
Total Annua	al Payments:	1,916,375		1,945,175	1,978,650	1,781,300

Has total annual payment increased over prior year (2016-17)?

Yes

No

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S6B.	S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment				
DATA	DATA ENTRY: Enter an explanation if Yes.				
1a.	1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.				
	Explanation: (Required if Yes to increase in total annual payments)	Tha annual debt service will be paid from property taxes collected in Fund 51.			
S6C.	S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments				
DATA	ENTRY: Click the appropriate	Yes or No button in Item 1; if Yes, an explanation is required in Item 2,			
1.	Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?			
		No			
2;	No - Funding sources will no	t decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.			
	Explanation: (Required if Yes)				

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#### S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

# S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable, First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4

- a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
  - b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
  - c, If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No	
No	

Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
- b. OPEB unfunded actuarial accrued liability (UAAL)
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First	Interim

(Form 01CSI, Item S7A)	Second Interim
7,415,029.00	7,415,029.00
7,415,029.00	7,415,029.00

Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

 a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2017-18) 1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

	Inter	

(Form U1CSI, Item S7A)	Second interim
967,106.00	967,106.00
967,106.00	967,106.00
967,106.00	967,106.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752) Current Year (2017-18) 1st Subsequent Year (2018-19)

1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)

428,391.25	428,391.25
428,391.25	428,391.25
428,391.25	428,391.25

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

Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)

538,714.75	538,714.75
538,714.75	538,714,75
538,714.76	538,714.75

d. Number of retirees receiving OPEB benefits

Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)

25	25
25	25
25	25

4. Comments:

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\$7B.	Identification of the District's Unfunded Liability for Self-insuran	ce Programs
DATA Interin	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First I in data in items 2-4,	nterim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
1.	<ul> <li>Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)</li> </ul>	No
	<ul> <li>b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?</li> </ul>	n/a
	If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim
3.	Self-Insurance Contributions  a. Required contribution (funding) for self-insurance programs  Current Year (2017-18)  1st Subsequent Year (2018-19)  2nd Subsequent Year (2019-20)	First Interim (Form 01CSI, Item S7B) Second Interim
	b. Amount contributed (funded) for self-insurance programs     Current Year (2017-18)     1st Subsequent Year (2018-19)     2nd Subsequent Year (2019-20)	
4;	Comments:	

# S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation), For new agreements, indicate the date of the required board meeting, Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. (	Cost Analysis of District's Labor Ag	reements - Certificated (Non-	-managemen	t) Employees			
DATA	ENTRY: Click the appropriate Yes or No b	outton for "Status of Certificated La	bor Agreements	s as of the Previous	Reportin	g Period," There are no extracti	ons in this section.
	of Certificated Labor Agreements as o all certificated labor negotiations settled as			Yes			
	If Yes, con	nplete number of FTEs, then skip t	o section S8B.			-	
	If No, cont	inue with section S8A.					
Cartifi	cated (Non-management) Salary and Be	profit Nogotistions					
Ceruni	Lated (NOII-Illatiagement) Salary and Be	Prior Year (2nd Interim)	Cum	ent Year		1st Subsequent Year	2nd Subsequent Year
		(2016-17)	Collect	017-18)		(2018-19)	(2019-20)
		(2010 17)	120	7.17-107	ř	(2010-10)	(2010-20)
	r of certificated (non-management) full- quivalent (FTE) positions	170.0		171,0		175,0	175.0
1a.:	Have any salary and benefit negotiations	s been settled since first interim pro	ojections?	n/a			
	If Yes, and	I the corresponding public disclosu	re documents h	ave been filed with	the COE	, complete questions 2 and 3.	
		I the corresponding public disclosu plete questions 6 and 7.	re documents h	nave not been filed	with the C	COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations :	still unsettled? nplete questions 6 and 7.		No			
Negoti	ations Settled Since First Interim Projection	ne					
2a.	Per Government Code Section 3547.5(a		neeting:	Jan. 10, 2	017	]	
2b	Per Government Code Section 3547.5(b	), was the collective bargaining ag	reement			1	
	certified by the district superintendent ar			Yes			
		e of Superintendent and CBO certi	fication:	Jan. 10, 2	017		
3:	Per Government Code Section 3547.5(c						
	to meet the costs of the collective bargai			n/a			
	ir Yes, dat	e of budget revision board adoption	1:			ļ	
4.	Period covered by the agreement:	Begin Date:		E	nd Date:		
5.	Salary settlement:			ent Year 017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear	14.5	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(2010)	120.0 207
	,	One Year Agreement					
	Total cost	of salary settlement					
	% change	in salary schedule from prior year					
		Multiyear Agreement					
	Total cost	of salary settlement	ľ				
	. C.ar dobt						
		in salary schedule from prior year text, such as "Reopener")					
	Identify the	e source of funding that will be use	d to support mu	ltiyear salary comr	nitments:		

Negot	lations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits		]	
		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7.	Amount included for any tentative salary schedule increases		1	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	icated (Non-management) Health and Welfare (H&W) Benefits	(2017-18)	(2018-19)	(2019-20)
1.8	Are costs of H&W benefit changes included in the interim and MYPs?			
2, 3.	Total cost of H&W benefits Percent of H&W cost paid by employer			
4.	Percent of have cost paid by employer  Percent projected change in H&W cost over prior year			
	cated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
Are an	y new costs negotiated since first interim projections for prior year nents included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
Cartifi	cated (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Certifi 1. 2.	cated (Non-management) Step and Column Adjustments  Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments			
1.	Are step & column adjustments included in the interim and MYPs?			
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2017-18)	(2018-19)	(2019-20)
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2017-18)  Current Year	(2018-19)  1st Subsequent Year	(2019-20)  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2017-18)	(2018-19)	(2019-20)
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2017-18)  Current Year	(2018-19)  1st Subsequent Year	(2019-20)  2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	(2017-18)  Current Year	(2018-19)  1st Subsequent Year	(2019-20)  2nd Subsequent Year
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired	(2017-18)  Current Year (2017-18)	(2018-19)  1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. 2. 3.  Certifi 1. 2.  Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2017-18)  Current Year (2017-18)	(2018-19)  1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. 2. 3.  Certifi  1. 2.  Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2017-18)  Current Year (2017-18)	(2018-19)  1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. 2. 3.  Certifi  1. 2.  Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2017-18)  Current Year (2017-18)	(2018-19)  1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. 2. 3.  Certifi  1. 2.  Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2017-18)  Current Year (2017-18)	(2018-19)  1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. 2. 3.  Certifi  1. 2.  Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2017-18)  Current Year (2017-18)	(2018-19)  1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. 2. 3.  Certifi  1. 2.  Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2017-18)  Current Year (2017-18)	(2018-19)  1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

S8B.	Cost Analysis of District's Labor	r Agreements - Classified (Non-m	nanagement) Employees	3		
DATA	ENTRY: Click the appropriate Yes or	No button for "Status of Classified Labo	or Agreements as of the Pre	vious Reportin	g Period." There are no extraction	ons in this section.
	of Classified Labor Agreements as		-			
vvere a	all classified labor negotiations settled If Yes	i as of first interim projections? , complete number of FTEs, then skip to	n section S8C	Yes		
		continue with section S8B.		, 00		
Classi	fled (Non-management) Salary and	Benefit Negotiations				
		Prior Year (2nd Interim)	Current Year		1st Subsequent Year	2nd Subsequent Year
Numbe	er of classified (non-management)	(2016-17)	(2017-18)		(2018-19)	(2019-20)
	ositions	122,5	1	20,8	120,8	120,8
1a.	Have any salary and benefit negotia	itions been settled since first interim pro	piections?	n/a		
	If Yes,	, and the corresponding public disclosu	re documents have been file	d with the CO		
		, and the corresponding public disclosu complete questions 6 and 7.	re documents have not beer	i filed with the	COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiation	ons still unsettled?				
	-	, complete questions 6 and 7		No		
Magati	ations Settled Since First Interim Proje	cotions				
2a.		7,5(a), date of public disclosure board r	neeting:			
2b.	Per Government Code Section 3547	7.5(b), was the collective bargaining agr	reement			
200	certified by the district superintender		Comon			
	If Yes,	, date of Superintendent and CBO certif	fication:			
3.	Per Government Code Section 3547	7.5(c), was a budget revision adopted				
	to meet the costs of the collective ba			n/a		
	If Yes,	date of budget revision board adoption	ı: <u>L</u>		_	
4.	Period covered by the agreement:	Begin Date:		End Date		
5.	Salary settlement:		Сипепt Year (2017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Is the cost of salary settlement inclu- projections (MYPs)?	ded in the interim and multiyear				
		One Year Agreement				
	Total o	cost of salary settlement				
	% cha	nge in salary schedule from prior year				
	70 GHA	of				
		Multiyear Agreement				
	Total o	cost of salary settlement				
		nge in salary schedule from prior year enter text, such as "Reopener")				
	Identif	y the source of funding that will be used	to support multiyear salary	commitments	:	
Negotia	ations Not Settled					
6.	Cost of a one percent increase in sa	lary and statutory benefits				
			0 134		Ant Outronous M	0-10-1
			Current Year (2017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7.	Amount included for any tentative sa	lary schedule increases	10500.056		National Control of Co	33333

lassi	fied (Non-management) Health and Welfare (H&W) Benefits	(2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	_		
	· ·			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year		<u> </u>	
	fied (Non-management) Prior Year Settlements Negotlated First Interim			
	y new costs negotiated since first interim for prior year settlements of in the interim?			
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
lassi	fied (Non-management) Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
			· · · · · · · · · · · · · · · · · · ·	
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
		Current Year	1st Subsequent Year	2nd Subsequent Year
lassi	fied (Non-management) Attrition (layoffs and retirements)	(2017-18)	(2018-19)	(2019-20)
1.	Are savings from attrition included in the interim and MYPs?			
	The savings from author monded in the meant and will st			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
	fied (Non-management) - Other ner significant contract changes that have occurred since first interim and the o	cost impact of each (i.e., hours of	employment, leave of absence, bonus	es, etc.):

15 73908 0000000 Form 01CSI

S8C.	Cost Analysis of District's Labor Agr	eements - Management/Supe	rvisor/Conf	idential Employees		
DATA	ENTRY: Click the appropriate Yes or No bu	itton for "Status of Management/Su	pervisor/Confi	idential Labor Agreeme	ents as of the Previous Reporting F	Period," There are no extractions
	section.	·		· ·		
	s of Management/Supervisor/Confidential all managerial/confidential labor negotiation: If Yes or n/a, complete number of FTEs, the If No, continue with section S8C.	s settled as of first interim projection		ting Period Yes		
Manag	gement/Supervisor/Confidential Salary an	nd Benefit Negotiations				
		Prior Year (2nd Interim) (2016-17)		ent Year 017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	er of management, supervisor, and ential FTE positions	37.0		34.0	34	.0 34.0
1a.		been settled since first interim projecte question 2, lete questions 3 and 4,	ections?	n/a		
1b.:		ill unsettled? plete questions 3 and 4.		No		
Negot 2.	lations Settled Since First Interim Projection: Salary settlement:	<u>s</u>		ent Year 017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear				
	Total cost of	f salary settlement				
		ealary schedule from prior year text, such as "Reopener")				
Negoti 3.	iations Not Settled Cost of a one percent increase in salary a	nd statutory benefits				
		-		ent Year 017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4.	Amount included for any tentative salary s	chedule increases				
	gement/Supervisor/Confidential a and Welfare (H&W) Велеfits	_		ent Year 917-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1,	Are costs of H&W benefit changes include	ed in the interim and MYPs?				
2. 3.	Total cost of H&W benefits  Percent of H&W cost paid by employer					
4.	Percent projected change in H&W cost ov	er prior year				
	gement/Supervisor/Confidential nd Column Adjustments			ent Year 917-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1ı 2.	Are step & column adjustments included in Cost of step & column adjustments	n the budget and MYPs?				
3.	Percent change in step and column over p	orior year				
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	-		ent Year 117-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Are costs of other benefits included in the	interim and MYPs?	~			
2. 3.	Total cost of other benefits  Percent change in cost of other benefits or	ver prior year				

Mcfarland Unified Kern County

#### 2017-18 Second Interim General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CSI

# S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year, if any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A.	. Identification of Other Funds with Negative Ending Fund Balances	
DATA	A ENTRY: Click the appropriate button in Item 1, If Yes, enter data in Item 2 and provide the reports refere	nced in Item 1.
1,	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	No
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in each fund.	fund balance (e.g., an interim fund report) and a multiyear projection report for
2,	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balan explain the plan for how and when the problem(s) will be corrected.	ce for the current fiscal year. Provide reasons for the negative balance(s) and

A			170	10	11	11	ΑI	_ F	31	0	^	A	1	III.	HC.	M	^	A	т	1	D	C
м	ı	w		IV.	Ji	4/	-Ν	_ [	-1	-	L	~	_	ш	a L	,		м		w	к	-

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9,

Do cash flow projections show that the district will end the current fiscal year with a A1. negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, No are used to determine Yes or No) Is the system of personnel position control independent from the payroll system? Yes Is enrollment decreasing in both the prior and current fiscal years? No Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? Νo Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that No are expected to exceed the projected state funded cost-of-living adjustment? Does the district provide uncapped (100% employer paid) health benefits for current or No retired employees? Is the district's financial system independent of the county office system? No Does the district have any reports that indicate fiscal distress pursuant to Education

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Commonto				
Comments: (optional)				
(ti1)	1			
(optional)				
	1			

No

No

End of School District Second Interim Criteria and Standards Review

Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

Have there been personnel changes in the superintendent or chief business

official positions within the last 12 months?

SACS2017ALL Financial Reporting Software - 2017.2.0 3/2/2018 1:02:38 PM

15-73908-0000000

# Second Interim 2017-18 Projected Totals Technical Review Checks

#### Mcfarland Unified

Kern 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

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

EXCEPTION

Explanation: The district uses a Casflow template provided by the COE.

# SACS2017ALL Financial Reporting Software - 2017.2.0 3/2/2018 11:48:31 AM

15-73908-0000000

# Second Interim 2017-18 Original Budget Technical Review Checks

#### Mcfarland Unified

Kern 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  $\frac{\overline{W}}{\overline{W}}$  arning/ $\frac{\overline{W}}{\overline{W}}$  arning 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

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

SACS2017ALL Financial Reporting Software - 2017.2.0 3/2/2018 11:51:07 AM

15-73908-0000000

# Second Interim 2017-18 Board Approved Operating Budget Technical Review Checks

Mcfarland Unified

Kern County

VALUE

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

- Fatal (Data must be corrected; an explanation is not allowed)
- Warning/Warning with Calculation (If data are not correct, W/WC correct the data; if data are correct an explanation is required)
- Informational (If data are not correct, correct the data; if 0 data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

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 EXCEPTION the exception(s) should be considered appropriate.

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

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

13-5370-0-0000-0000-9740 5370 9740 193.92 Explanation: The balance in this resource has been cleared on the 2nd Interim Report.

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

SACS2017ALL Financial Reporting Software - 2017.2.0 3/2/2018 11:51:19 AM

15-73908-0000000

# Second Interim 2017-18 Actuals to Date Technical Review Checks

# Mcfarland Unified

Kern 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

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS